

Appendix

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CITY OF WICHITA 1988 ANNUAL BUDGET

EXPLANATION OF OBJECT CODES

The following table lists often used object-of-expenditure codes, the account title for each code, and provides examples of typical expenditures.

ACCOUNT	TYPICAL EXPENDITURES
<u>PERSONAL SERVICES</u>	
110 Salaries and Wages	Salaries and wages paid to City employees
121 Employee Benefits (All)	<u>Account 121 Items</u>
12x Health & Life Insurance	<u>Civilian</u> <u>Commiss'd</u>
	Retirement/Pension 12.20% 24.70%
	Social Security 7.51 0.00
	Group Life Insurance 0.15 0.15
	Group Health Insurance 5.35 5.35
	Workers Compensation 1.25 1.25
	Unemployment Comp. 0.50 0.50
	TOTAL BENEFITS 26.96% 31.95%
<u>CONTRACTUAL SERVICES</u>	
211 Electricity	Electricity service.
212 Natural Gas	Natural gas service.
213 Water	Water service.
214 Trash/Dump Fees	Trash pickup service, landfill charges.
220 Communications	Telephone costs, long distance, pagers.
230 Transportation	Out-of-city conferences, seminars, meetings and other City business travel.
231 Transportation	In-city employee mileage, City Council/department head car allowance.
240 Advertising	Legal Publications.
250 Insurance	Vehicle liability, building and contents.
260 Dues and Subscriptions	Books, periodicals, professional memberships.
270 Professional Services	Consultant fees, independent audit expense, temporary office services.
291 Office Automation	Office automation and PC support charges.
292 Data Processing	Data processing charges (Sedgwick County mainframe computer.)
293 CMF Rental	Central Maintenance Facility rental.
294 Motor Pool Rental	Equipment Motor Pool rental, Official Motor Pool rental.
295 Other Contractual Services	Miscellaneous contractals.

(Continued on next Page)

CITY OF WICHITA 1988 ANNUAL BUDGET

EXPLANATION OF OBJECT CODES

ACCOUNT	TYPICAL EXPENDITURES
<u>COMMODITIES</u>	
310 Office Supplies	Paper, pencils, pens, photocopy expense, printing expense, postage.
320 Clothing and Linen	Uniforms, cleaning rags, safety equipment.
330 Food, Drugs & Chemicals	Ice for field operations, first aid kits, poison ivy treatment, food.
340 Operating Supplies--Buildings	Custodial supplies, sand.
350 Repair Parts--Bldgs. & Imprvmts.	Paint, asphalt, concrete, gravel.
360 Operating Supplies--Equipment	Motor fuel, lubricants.
370 Repair parts--Equipment	Minor repair parts, vehicle and equipment parts.
380 Operating Supplies--Construction	Survey supplies.
390 Minor Apparatus and Tools	Hand tools.
395 Other Commodities	Slides, film, book jackets.
<u>CAPITAL OUTLAY</u>	
420 Buildings	Fire Department buildings.
430 Repairs Other Than Buildings	Traffic signal devices.
440 Office Equipment	Typewriters, chairs, desks, calculators, filing cabinets, personal computer equipment.
450 Vehicular Equipment	Automobiles, trucks.
460 Operating Equipment	Chain saws, compressors, mowers, radios, cameras.
470 Other Capital Outlay	Library books, films.
<u>OTHER</u>	
540 Transfer to Special Funds	Transfers to other funds (e.g., from operating funds to health insurance fund).
550 Administrative Charges	Charges for central administrative services (purchasing, accounting, personnel, etc.).
900 Miscellaneous Items	Cowtown, Chamber of Commerce, PTI, KMWU Radio, National League of Cities, reserve accounts, other miscellaneous.

CITY OF WICHITA 1988 ANNUAL BUDGET

**1988 PAY RANGES AND ANNUAL SALARIES
NONCOMMISSIONED PERSONNEL
Effective December 26, 1987**

RANGE	A	B	C	D	E	F
606	9,655.62	10,096.88	10,558.31	11,040.82	11,545.39	12,072.33
607	9,982.18	10,446.85	10,933.15	11,442.09	11,974.72	12,531.52
608	10,328.24	10,817.90	11,330.78	11,867.97	12,430.63	13,018.28
609	10,696.40	11,211.97	11,752.38	12,318.85	12,912.62	13,534.52
610	11,084.84	11,628.00	12,197.77	12,795.46	13,422.44	14,081.89
611	11,497.46	12,070.61	12,672.33	13,304.04	13,967.25	14,661.47
612	11,934.78	12,538.44	13,172.64	13,838.91	14,538.88	15,275.17
613	12,398.36	13,035.39	13,705.15	14,409.32	15,149.67	15,927.09
614	12,890.02	13,561.72	14,268.42	15,011.95	15,794.22	16,617.78
615	13,411.32	14,119.97	14,866.07	15,651.60	16,478.63	17,349.42
616	13,963.30	14,710.48	15,497.63	16,326.63	17,200.57	18,125.02
617	14,547.78	15,336.85	16,168.72	17,045.71	17,970.27	18,948.11
618	15,168.66	16,002.62	16,882.46	17,810.66	18,789.89	19,819.25
619	15,826.46	16,706.25	17,634.95	18,615.28	19,650.10	20,742.81
620	16,523.26	17,451.87	18,432.66	19,468.58	20,562.71	21,722.88
621	17,261.92	18,243.61	19,281.12	20,377.64	21,536.51	22,760.56
622	18,045.82	19,082.01	20,177.70	21,336.30	22,561.43	23,861.02
623	18,875.48	19,970.82	21,129.73	22,355.89	23,653.20	25,028.09
624	19,755.06	20,913.50	22,139.86	23,438.15	24,812.56	26,264.56
625	20,688.46	21,911.77	23,207.41	24,579.67	26,033.06	27,574.91
626	21,676.72	22,970.39	24,341.26	25,793.95	27,333.33	28,964.48
627	22,724.78	24,093.27	25,544.16	27,082.43	28,713.34	30,436.77
628	23,836.28	25,281.95	26,815.30	28,441.65	30,166.63	31,998.06
629	25,013.82	26,543.16	28,116.01	29,888.08	31,715.44	33,652.98
630	25,591.80	27,198.71	28,906.52	30,721.56	32,650.56	34,702.67
631	26,914.68	28,614.34	30,421.34	32,342.45	34,384.87	36,562.34
632	28,317.64	30,116.38	32,029.37	34,063.87	36,227.61	38,532.31

GRADE	MINIMUM	MIDPOINT	MAXIMUM
E-12	\$29,240	\$35,228	\$41,217
E-11	\$30,655	\$36,908	\$43,160
E-10	\$31,744	\$38,709	\$45,674
E-9	\$32,288	\$40,638	\$48,989
E-8	\$34,574	\$42,638	\$50,703
E-7	\$36,098	\$44,772	\$53,446
E-6	\$37,730	\$47,131	\$56,532
E-5	\$40,343	\$50,609	\$60,875
E-4	\$43,935	\$55,548	\$67,161
E-3	\$47,527	\$60,944	\$74,361
E-2	\$51,924	\$66,549	\$81,173
E-1	\$62,585	\$80,275	\$97,965

CITY OF WICHITA 1988 ANNUAL BUDGET

1988 PAY RANGES AND ANNUAL SALARIES
 COMMISSIONED POLICE AND FIRE PERSONNEL
 Effective December 26, 1987

RANGE	A	B	C	D	E	F
721	17,571.84	18,574.31	19,633.98	20,754.10	21,938.12	23,190.26
722	18,788.90	19,876.97	21,028.04	22,245.77	23,534.03	24,894.32
723	19,662.24	20,811.50	22,027.93	23,315.46	24,678.25	26,120.64
724	20,587.06	21,801.70	23,088.00	24,450.19	25,892.75	27,421.21
725	21,567.78	22,850.85	24,210.24	25,650.51	27,176.46	28,799.59
726	22,607.00	23,964.32	25,403.14	26,928.35	28,545.12	30,259.59
727	23,157.68	24,555.25	26,037.16	27,608.50	29,274.67	31,039.55
728	24,293.62	25,771.40	27,339.08	29,002.11	30,766.31	32,635.79
729	25,497.42	27,060.92	28,720.30	30,481.43	32,350.55	34,327.02
730	26,102.18	27,744.27	29,489.66	31,344.85	33,316.76	35,414.11
731	27,454.44	29,191.76	31,039.01	33,003.16	35,091.60	37,315.82
732	28,888.60	30,727.07	32,682.54	34,762.46	36,974.74	39,331.11

GRADE	MINIMUM	MIDPOINT	MAXIMUM
E-12	\$29,240	\$35,228	\$41,217
E-11	\$30,655	\$36,908	\$43,160
E-10	\$31,744	\$38,709	\$45,674
E-9	\$32,288	\$40,638	\$48,989
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E-2	\$51,924	\$66,549	\$81,173
E-1	\$62,585	\$80,275	\$97,965

CITY OF WICHITA
OFFICE OF THE CITY MANAGER

TO: Department Directors

D/H Letter #7
April 9, 1987

FROM: City Manager's Office 

SUBJECT: 1988 Budget Preparation--Message to Departments

Planning for next year's budget should now be underway. You have received the budget forms to guide your budget formulation. These should be used, together with your latest monthly financial reports, in reviewing your 1987 budget revisions and preparing next year's (1988) financial work plan. Budget information should be of sufficient detail to justify and explain departmental requests with supporting information provided, wherever necessary.

As City Manager, I want to express to you the importance placed on budget planning and formulation. As a detail plan of municipal operations, expressed in terms of estimated resources and expenditures, your budget request provides you with the opportunity to justify current programs, propose a new or expanded programs, and recommend changes in organization as well as methods of operation. Each department head must determine the activities and level of services his/her department should provide to the citizens of Wichita. Work load statistics will be used to substantiate your budget requests. It is also essential that in the preparation of your budget requests that you recognize revenue limitations and, wherever possible, suggest new sources of revenue.

Employee Involvement: In preparing your individual budgets, you are urged to expend the time needed to actively plan your next year's work program to ensure maximum economy in the use of labor and materials. You should also encourage your staff and employees to become involved by allowing full participation in the budget process. Total participation is encouraged at all levels to ensure the most comprehensive input of ideas possible in the budget formulation. This experience can help each employee to better understand the financial workings of the City and how they relate to individual employees and departments. Perhaps, a better appreciation of the budget process can help personnel to further understand why some equipment cannot be purchased, additional personnel hired, wages escalated, services changed, deleted or expanded, etc.

In addition, input from your supervisory staff and other employees, including administrative and clerical, may give you, as a department head, new insight into operations and more ideas and suggestions for increasing efficiency in all levels of accomplishment. This is especially important as we attempt to introduce and focus on better and more innovative approaches in our delivery of public services to reduce service costs, avoid future cost increases, and find better and more efficient ways of doing City business.

CITY GOALS AND OBJECTIVES

During the preparation of your budget, you are encouraged to consider the goals and objectives of your department and how these meet the expectations of the City Commission and the overall goals/objectives of the community. Hopefully, these objectives will be a motivating influence in helping you develop a creative and well-balanced work program for the City during the remainder of this year and in 1988.

In prior years, there has been criticism that some departmental budgets indicated the lack of foresight in looking ahead relative to what the future should be in terms of public service delivery, priorities and available science and technology. Such oversights (or lack of planning) may have been attributed to time schedules or failure to adequately assess the importance of fiscal management and work objectives. This year, let us all devote more time and careful analysis to our budget planning and programming.

What is your department's mission, goals/objectives? In planning your budget for the next fiscal year (and beyond), a careful study and evaluation should be made of your department's activities/operations to ensure coordination, efficiency and economy, and most of all, maximum utilization of existing human resources. The next few weeks should be devoted to an extensive reappraisal of all City activities including: personnel, organizational structure, procedures and effectiveness, service delivery, costs, resources and the other necessary considerations pertinent to your departmental operations and responsibilities. What functions or personnel, if any, could be eliminated? New services needed/expanded? Why? What are the costs/benefits of activities performed? Can any of the services you perform be consolidated with others, eliminated, increased? Can one department do a better job than another? What is the cost of regulations, ordinances and rules? What is the best City service---and the worst? These and many more questions should be raised and discussed during this budget period. (You might wish to refer to "Measuring the Effectiveness of Basic Municipal Services", Urban Institute, ICMA).

Each department head should "cost out" existing programs being provided and determine their effectiveness and cost/benefits. Management-by-objectives (MBO) should be implemented within every department to evaluate the various services provided and accomplishments to be carried out under the budget. Supervisors should be held accountable for implementing budgeted programs in terms of responsiveness, efficiency and effectiveness. Have all programs authorized in prior and current budgets been implemented successfully? If not, why not?

The involvement of employees in identifying ways and means to achieve departmental and City goals/objectives is encouraged. Each department head must expand training to achieve better productivity of personnel, better communications, coordination and recognition of improved productivity, where instituted management improvements must also be achieved wherever possible to improve efficiency of delivering City services. New and innovative approaches must be found to carry out basic City services at lower cost to the taxpayer. Department Heads must introduce within their departmental operations a "common sense" approach to the delivery of services and rethink conventional and traditionalized methods/programs.

BUDGET REDUCTIONS-NEW CHALLENGES

Under Gramm-Rudman impacts, we have a unique opportunity and challenge to effectuate needed changes in local government. We have a challenge to effectively and efficiently manage the delivery of public services and an opportunity to become creative and innovative as we work to streamline operations and change traditional and old, nonproductive management practices. Now, perhaps more than ever before, we in public management must exercise the leadership and foresight as we attempt to provide more with less and restore "excellence" in our governmental operations. As managers, you must accept the challenge and seize the opportunity to guide your department in a transition from what once seemed to be only a "temporary" cutback to what looks to be a more permanent movement for a fixed or more finite resource base for public programs and services. realistically, Wichita like all other communities, must learn to manage more effectively with fewer tax resources.

Departments should consider what services, if any, should be cut or eliminated should the need arise to do so. What would be the impact to the community (in terms of what service is lost and its importance to the standard-of-living)? What services/programs should be expanded (or added) if funds were available (in terms of need and community benefits)? What would be the impact on the City in terms of personnel, equipment, etc.? What services/programs would you eliminate if your budget were reduced by 5 percent? What services/programs would you expand (or add) if your budget could be increased by 5-10 percent.

RIISING COSTS AND TIME FOR EVALUATION:

Budgets should be formulated in view of community needs, ever-increasing costs and present economics of our City and State. Toward the goal of reducing or stabilizing taxes and improving programs, we must attempt to achieve more productivity with the present work force and equipment, and scrutinize all levels of expenditures to ensure the elimination of needless and nonproductive expenses.

Departments must evaluate their scheduling, coordination, use of equipment and other important factors involved in their operations. There are numerous traditional and conventional methods of carrying out public services that are long overdue for examination as to their cost-effectiveness, efficiency, and need. Many methods and procedures being carried out by departments may now prove to be obsolete or even counterproductive when evaluated indepth. Because of rising costs, increasing demands and declining revenues, departments must analyze very carefully the way we are doing things and the costs involved. Only through careful, intensive, objective study, testing and evaluation, can ingenuity and creativity be injected in today's traditional public service delivery systems. Creative management techniques must be developed and skillfully applied as we strive to maintain responsive and effective City services.

INFLUENCING FACTORS

Administrative and financial constraints always exists. We must be aware of State-mandated costs and restrictions in formulating our budgets. These outside influences will have an especially critical impact next year. Be cognizant of the Kansas economic conditions, especially in the ability of the City to finance programs with a limited tax base and a sluggish revenue structure. Project revenues as accurately as you can by reviewing trends and evaluating potentials; and be aware of the public's attitude relative to service expectations and willingness to pay. Proposed program reductions, if any, must come from less critical service areas; and essential services must be maintained and improved at adequate levels.

As you begin your budget and evaluation of programs and planning for the future, there are numerous expense areas that must be weighed and considered. Some of these are basic and often taken for granted; they should be reevaluated in seeking ways to reduce costs. A few include:

Vehicle Fleet: Careful consideration must be given to the replacement schedule of equipment. The City's fleet must be reduced to lower costs of maintenance and save on fuel requirements. The "nice-to-haves" can no longer be afforded and must yield to what the City can afford to maintain for consistent and essential services.

New equipment purchases must consider economy-size vehicles to reduce cost of fuel and lower maintenance requirements. The goals for next year's budget is again to decrease the fleet by 10 percent and in replacement of high-maintenance and fuel using vehicles. Have departments looked seriously at nonconventional, transportation-type vehicles?

Energy Conservation: With a growing cost of power and fuel, it is imperative that the City take steps to conserve and preserve energy resources. Departments should assume this responsibility and initiate steps to conserve and reduce usage. A number of suggestions will be made by the City's Energy Management Team for your review and consideration.

The cost of energy has become one of the most critical operational costs departments will have to consider. A definite need exists to curtail fuel and utility usage in all operations. Rapidly increasing costs of energy have created a severe budgetary constraint on every department and this factor must be recognized and ways found to cut fuels/energy requirements by at least 10 percent. Economies must be found and major conservation efforts implemented in all departments. Consistent economies in this expense will provide needed resources to meet other critical needs.

Reorganization in Administrative Improvements: As the City's role changes, there will be a need to create a more flexible organization to provide better delivery of services and utilization of resources. Each department should review its role and consider if services should be modified or consolidated to meet current needs. The most obvious trends are in more generalization (less specialization) in areas of inspection, housing, maintenance, office services, public works, buildings and grounds, and various other departmental activities.

As service demands and costs increase, a lack of additional revenue mandates we stabilize or reduce staffing levels. It is incumbent upon departments to improve their human resources by training to improve job skills, techniques, knowledge and attitudes. An effort must be made to streamline operations and allow employees to render better and more efficient services. Organizational changes may be the best way to achieve these objectives. Can other departments perform some of your services better and more effectively? Is there a need for your department's involvement in a particular service/program? Should your services be consolidated to provide better responsiveness to citizen needs? Are you hampered by obsolete laws, regulations and policies?

Legislation: The State Legislature has and will continue to enact laws which affect the City. In some cases, these will have a significant budgetary impact. Please review the existing laws and become familiar with any new legislation together with their impacts---both in budgetary considerations and in operational planning and programming. What legislative changes do you need to allow better service delivery and more economical operations to the taxpayers? Are there laws which increase your costs of operations and are no longer required to meet today's needs? Have you acted to change these?

Other Considerations: As you prepare your budgets, give careful consideration to personnel allocations and assignments, types of jobs, and projects to be planned and carried out, grants-in-aid availability, housekeeping and amenity programming, and such other concerns important to good administration and public service delivery. In addition to these, all departments are asked to reduce or find more efficient ways to decrease operational costs, including but not limited to:

- (1) Cutting paper work, copying/printing costs and carrying out an effective forms control program, together with an efficient records management, filing and microfilm program.
- (2) Expansion of shared purchasing of supplies, materials, and equipment among departments and with other units of government to achieve lower costs with larger volume of purchases.
- (3) Implementation of user-pay fees by evaluating all licenses, permits and service charges to ensure revenues offset cost of services. Efforts should be made to make more services cost-covering, especially when specific program beneficiaries can be identified. Have departments reviewed ordinances to ensure compliance with fees/licensing structure? What other programs/services do you provide that should be user-financed?

- (4) Reduction of travel costs and taking advantage of economy-type fares by advance planning. Departments should restrict themselves to no more than one professional conference, eliminating multi-attendance at outside meetings and finding ways to import in-service training to meet more employee needs.
- (5) Restriction on memberships and subscriptions to only those where the City benefits directly and where professional publications serve more than one department (and are being used by more than one department). While some memberships are required to ensure professional growth and maintenance of state-of-the-art skills/knowledge, many are not and should be (voluntarily) eliminated.
- (6) Evaluation of equipment repair contracts to determine cost benefits. Are departments taking advantage of warranties? Do departments have regular inspection of equipment to ensure proper care is given to equipment to reduce costly repairs? Can a joint maintenance contract with other agencies provide needed services at a lower cost? Investigation of "total cost" bidding on all heavy and specialized equipment? Is there a need for the City to purchase heavy equipment that is not used on a continuing basis? Are there better ways, such as leasing, borrowing from other units of government, etc., to meet City needs?
- (7) Investigation of ways to cut mail/postage costs, telephone usage and long distance phone calls and directory assistance charges. Do departments call vendors collect? Do you mail inquiries rather than calling long distance? Do you have internal controls to toll costs, private calls, etc.? How do departments control such costs and how can they be reduced? Is certified mail being abused?
- (8) Reduction of overtime (and compensatory time) costs by better scheduling will be required. Perhaps overlapping shift schedules can be utilized to reduce costly personnel overtime expenses? Will use of part-time personnel make it easier to continue essential services more efficiently at less cost? Have flex-time schedules been evaluated?
- (9) Consideration of part-time or seasonal personnel should be used to meet job requirements. Often, two part-time persons could perform work more effectively and relieve cost of permanent-type employment/positions. Can citizens (ordered by the Court) perform community services work and provide assistance to selected City departments? Can prisoners be used to perform work for departments? Have you requested such assistance?
- (10) Consideration of possible contracting for services in lieu of regular full-time City services. Can the City better utilize private services to carry out some jobs such as custodial, street sweeping, training, animal control, inspections, recreational, maintenance-type functions, etc.? Have department heads bid on services to compare (competitive) what costs are available from private sector?

- (11) Investigation of consolidating (some) services and joining with the county or schools to conduct office equipment repairs, photography, radio and equipment maintenance, printing, microfilming, fire extinguisher maintenance, laboratory services, and such other services?
- (12) Planning and programming capital improvements to meet needs in a timely fashion to avoid costly mistakes and assume coordination of the many and diverse projects being implemented.
- (13) Investigate leases, rentals, and contracts to ascertain the need to continue such payouts. Ensure that rental fees of public facilities meet and cover maintenance and operating costs.
- (14) Use of contract employees to perform specialized programs (i.e., recreational, etc.). Use of volunteers to provide a greater level of public services at no expense to the taxpayer. Volunteers can normally be used to perform nonessential and nonprofessional services to the public.

These are but a few of the areas that should be explored in reducing the ever-increasing operational costs to the City. There are many more areas which the Budget Review Cabinet will want to explore and assess with each department.

PERSONNEL

Because of limited resources, proposed new personnel allocations may not be possible unless proven to be an urgent need and benefit to the City. With the implementation of new technology, consolidations, etc., it is anticipated that some personnel positions can be deleted, especially in the midmanagement area. Your assistance will be required by checking job assignments, personnel workloads, duplicated efforts, nonproductive tasks and labor. Where staff levels may be reduced, every effort will be made to accomplish such staff reductions through attritions rather than layoffs.

Carefully evaluate your staff and determine actual needs for positions and whether or not current staffing provides the expertise and technical capabilities required for today's (and the future) needs. Will essential service be affected if a position(s) is discontinued? Can another department perform the service without additional personnel? Can some full-time positions be converted to part-time? Integrate and reorganize functions? If so, what will be the impact? Could overtime be used (more economically) to eliminate a full-time or part-time position? Could the department be reorganized to best meet objectives without additional personnel?

Since personnel costs represent the majority of the City budget expense, we must look to those areas in which the City can more directly influence the cost of providing local services. The quality of performance of service to citizens is determined, in large part, by the quality of municipal personnel. It is essential that your department aggressively and continually strive to improve the effectiveness, efficiency, responsiveness and productivity of its personnel.

Employee training, is essential to skill development and performance. Has your department implemented an ongoing training program? What resources will be required? Outmoded job claims and restrictive work rules often hamper the City in providing efficient and economical public services. Departments must ensure that these problems are met head on by effective management in contract administration. Have you submitted your recommendations on what changes and contract revisions are needed?

LONG-RANGE PLANNING:

Each department should give thought while preparing its budget to the capital improvement needs of the City. Consideration should be given to the best utilization of resources, be it the general operating budget, federal or state shared funds, community development funds, etc., in your programming. These programs must be coordinated among departments (and scheduled accordingly) as the operating budget is formulated.

It is anticipated that the Capital Improvements Program will be formulated and scheduled for consideration at an earlier time frame than in prior years. Therefore, the Capital Improvements Program will be developed during (or shortly after) the City's operational budget is submitted to the City Council. To effectively plan capital improvements, it is important that all affected departments be involved. For example, if a street is scheduled for paving, the underground utility work should also be scheduled. If a park needs "fill dirt," then it should be coordinated with the public works programming and beautification scheduling, to save funds and complete the project at a lesser cost to the community. A lack of coordination from time-to-time, has cost the City a considerable amount of money (as well as citizen inconvenience), and every effort must be made to better coordinate and plan intradepartmental work projects affecting many departmental activities. Proposals for the City's six-year Capital Improvement Program, should be considered as you plan the 1988 operating budget.

BUDGET CONSIDERATIONS

This year, attempts will be made to reduce expenditures in various departmental areas--- primarily in personnel, equipment, and in basic operational costs. Hopefully, your budget will be prepared and deal with the current economic climate and reflect serious considerations of all of your proposed and revised budget estimates.

Your consideration to additional revenue sources (other than taxes) is expected and may be required in areas or activities to finance City operations. As we all should know, additional revenues is not the sole solution to governmental problems; efficiency and economy must always be the chief goal of our administration. However, if your department has need to increase or expand services, or is facing unexpected major expense, you should be prepared to suggest how and where funds to finance such expenditures can be achieved. Your ideas may be a reduction in some expense (or service) in another department in addition to your own. Such an evaluation of the total City operation will be welcome. Some departments may have need to purchase large and expensive items in the forthcoming year. If so, those departments should also help find a way to finance such items.

REALISTIC COST ESTIMATES

Most accurate estimates of items budgeted must be obtained from outside sources. In previous year's budget preparations, department cost estimates showed a lack of basic research, especially as it concerned equipment replacements, maintenance costs, materials/supplies, etc. Consequently, some budget estimates were unrealistic, causing program adjustments and budget revisions. Departments will be expected to provide accurate cost estimates as background material and, whenever possible, departments should attempt to receive quotations on specific budget requests. Lack of supporting data may be cause for budget item rejections.

CONCLUSION

This year, perhaps more than ever before, will require a greater effort on everyone's part to meet the growing demands of the community while still living within its ability to pay. Public service demands are increasing in all areas, while resources have either been restricted or reduced by actions of other governmental agencies. Each department should look very carefully at all services it is currently providing, particularly as related to their cost effectiveness.

Keep in mind that budgeting is not simply a "clerical" process, but is primarily a total and thorough effort in fiscal planning. The budget is more than a statement of estimated expenditures; the budget represents dollar values placed upon a sound work program or plan for municipal services. A work program for your department should show progress as well as increased efficiencies. The effectiveness of how our activities for the next fiscal year will be governed, will depend to a large extent, by how well we do our planning now.

Remember, budgets should provide insight into the long-term implications of current spending proposals. Vital questions affecting the future financial well-being of the City should be brought to light, such as: what requirements will federal or state funds place on the City? Is the rate of equipment replacement sufficient to avoid future equipment costs, etc.? Good budgets should address issues related to service levels, departmental performance, expected costs, the nature and anticipated amounts for all types of revenues, and the anticipated long-term impact of current budget decisions.

In recent budget discussions, we have issued the challenge to all departments in meeting community needs. This year's budget preparation will require every department's cooperation and assistance in developing a budget in keeping with the needs of the City in line with available resources. It is my hope that the Budget Review Cabinet will be critical in its review of your budgets to ensure that emphasis is properly placed on priority projects and that long-range goals are fostered throughout the City's work program. Each department is urged to cooperate with this Cabinet in working individually and collectively toward an effective, dynamic and innovative budget. Hopefully, this budget will reflect new technology and innovation to improve public service delivery.

All departments should assume the responsibility of evaluating current revenue/resources as well as updating user costs. Each department should likewise practice "grantsmanship" and offer suggestions on how to obtain monies from state and federal programs, private foundations, etc. To submit an expenditure budget is only half of the responsibility of each Department Head. We need to research what grants-in-aid are available. Talk with other professionals (in other cities/states) to determine how they get the job done, where funds may be available, etc. Current year's work programs indicated that in the past, too little attention has been given to this most critical aspect of municipal budgeting. Each department head is challenged with taking a lead and implementing entrepreneurial aspects in formulating your budgets.

The budget-making process is, perhaps, the most important task you will have to perform for the City in any given year and, therefore, it should receive the most careful consideration, thought and planning by you and members of your department. In the final analysis, when the budget is formulated and submitted to the City Council, it should represent individually and collectively one of the best budgets the City staff can submit as an "action and financial work program for 1988)."

REMEMBER, PLANNING DOES NOT PROMISE PERFECTION, PLANNING GUARANTEES PROGRESS!

CITY OF WICHITA
OFFICE OF CITY MANAGER

TO: Department Directors

D/H Letter #10
April 27, 1987

FROM: City Manager's Office 

SUBJECT: Budget Review Cabinet Appointments

Again this year, a Budget Review Cabinet (BRC) will be used to review departmental budgets. The Cabinet will review the current 1987 budget for revisions, as well as recommend the proposed departmental 1988 budgets. The primary function of the BRC will be to preview individual departmental budgets and submit its recommendations as to deletions, modifications, priorities and other essential information. John Moir, Director of Finance, will serve as Chairman of the Cabinet and will be responsible for calling Cabinet meetings to review and act on departmental budgets.

Because of the time constraints, it will be important for the Cabinet to meet as soon as possible (and as frequently as necessary) to conclude its charge. Upon completion of the Cabinet's report, the Manager's Office review and processing will begin. With a critical analysis by the Cabinet, the final review and approval by the Manager's Office will be facilitated.

Again this year, the BRC will be asked to look carefully (and critically) at each department's budget to ensure emphasis is properly placed on City goals and priority projects and services. A critical appraisal of services and work programs should be given as to how each budget fits into the overall goals and objectives of the City. Special attention should be given to implementation of the Strategic Agenda and strategies within resources available. In addition, the BRC must also evaluate current projects/programs to determine cost effectiveness and need in relation to other requests and priorities.

Since the local economy has not improved sufficiently to provide for all City needs, the BRC should keep in mind community priorities and essential services/programs. Each departmental budget should be considered individually and contain adequate documentation to support proposed expenditures. Collectively, all departmental budgets should offer a balanced program for the coming year.

Revised 1987 Budget: During its review, the BRC should examine the current budget and recommend "re-estimated" amounts, both in revenues and expenditures. Where priorities have changed or savings have occurred, line items should be adjusted accordingly. Revenue accounts should be evaluated to ascertain the need for adjustments or new projections. Savings in the current budget may allow for new allocations in the proposed budget. Where revenues have not met projections, special attention should be given to improving collections or reducing corresponding expenditures. Updating the current budget is an important part of the budget process and sets the stage for the formulation of the new 1988 budget.

Proposed 1988 Budget: The budget constraints which faced the City last year still exist; therefore, the BRC is asked to again scrutinize all expenditure requests in view of revenue limitations. Our goal will again be the reduction or stabilization of taxes while, at the same time, seeking to improve City services. This goal is attainable if we are successful in achieving more productivity of our work force and equipment, and reassess all levels of spending to ensure the elimination of needless and nonproductive expenses.

Budget Challenges: As the BRC evaluates proposed departmental budgets, it will be asked to ensure that the challenges and directives outlined in D/H #7 be followed. It will be imperative for departments to seek new and innovative ways to deliver its public services under current resource constraints. As managers, we have the responsibility to operate the City and provide high quality services for less cost. To accomplish this charge will require all departments to rethink traditional methods and find ways to introduce and focus on better and more efficient approaches to reduce service costs and avoid future cost obligations.

If all departments followed the prescribed budgetary formulation process, the BRC's task will be greatly reduced. The BRC must be critical in its analysis to ensure emphasis is properly placed on priority needs and projects, and that short- and long-range goals are fostered in the proposed budget.

Guidelines: The proposed budget should consider:

1. Continuing essential services...
2. Evaluation of revenue sources with recommendations for new revenues to support proposed new services/projects...
3. Appraisal of all City activities/operations with focus on efficiency, economy and performance...
4. Examination of organization and staffing levels...
5. Cost benefit analysis of services and programs...
6. Exploration of alternative delivery of public services...
7. Examination of ordinances and policies that mandate services/costs...
8. Analysis of operating costs with actions taken to reduce in areas of: Energy usage, vehicular/equipment fleet, contractual service costs, facilities operations, risk management claims, equipment repair costs, overtime and premium pay, and other expenses...
9. Special attention to office related expenses (i.e. postage, copy expenses, forms control, telephone costs, etc.)...

10. Implementation of training to maximize personnel performance...
11. Exploration of capital equipment to reduce staffing levels and improve productivity...
12. Evaluation of cost estimates to ensure accuracy of budgeted expenses...
13. Consideration of new revenue sources and possible "user" fees for eligible services/costs...

These (and other areas) should be explored in the search for the reduction of the ever-increasing costs of operation. The BRC will want to investigate these and other considerations.

Budget Review Cabinet: The following persons will comprise the BRC for this year:

Principal

John Moir (Chairman)
Bob Finch
Jim Sparr
John Wynkoop
Rita Goodwin
Monty Robson

Alternate

Ray Trail
Jim Cloud

Glen Dockery, Budget Officer, will provide staff support to the BRC. Alternates where listed, will attend meetings of the Cabinet when their principal is not available. The individuals serving on this Cabinet will give a tremendous amount of time and effort to this most important assignment. To the persons who have volunteered to serve another year, we are grateful; to those who will join the Cabinet, I am sure you will find the task interesting and provide you with additional insights into the financial operations of the City.

Thank you for your cooperation and for participating in this important assignment.

CITY OF WICHITA 1988 ANNUAL BUDGET

BETTERMENTS REQUESTED

The following is a listing of service improvements (or betterments) requested but not included within the City Manager's adopted budget for 1988. Employee benefits have been included within the total cost for each betterment.

GENERAL GOVERNMENT

PERSONNEL

Drug Screening \$ 41,995

Implementation of a drug screening program.

Data Control Clerk \$ 14,500

A data control clerk has been requested to assist in current workload.

Entrance Exams \$ 16,863

Development and validation of entrance exams for clerical police and fire positions. Job related and validated tests would provide a better instrument to screen applicants.

Personal Computer Network System \$ 20,000

A network is needed to provide the foundation for an automated personnel system.

Training Section Personal Computer Work Station \$ 7,097

Training Section management requires a great deal of record keeping, word processing, and fund administration. In order to realize maximum productivity levels, an additional work station is needed.

Portable Cassette Sound/Slide Projector \$ 830

Portable Overhead Projector \$ 670

As the training function continues to evolve, the need for portable audio visual equipment becomes more pressing.

TOTAL GENERAL GOVERNMENT \$101,955

LAW DEPARTMENT

Office Management System \$ 13,000

Increased work processing capability would be provided with a system of three networked personal computers with central printer unit.

Environmental Prosecutor \$ 30,890

An Attorney I position would prosecute environmental cases in a proposed third division of Municipal Court.

TOTAL LAW DEPARTMENT \$ 43,890

CITY OF WICHITA 1988 ANNUAL BUDGET

MUNICIPAL COURT

<u>Support for Environmental Court</u>	\$ 22,730
Fund a Probation Officer/Bailiff (P.T.-50%) and a Municipal Court Docket Clerk (P.T.-50%) for the proposed environmental court.	
<u>Court Public Safety System</u>	\$100,000
First-year costs are estimated for Court software and lease payment for a system compatible with the Police Department and other public safety system participants.	
TOTAL MUNICIPAL COURT	<u>\$122,730</u>

FIRE DEPARTMENT

<u>Fire Department Mechanic</u>	\$ 37,030
Provide additional staffing for maintenance and repair of fire-fighting equipment and apparatus.	
<u>Fire Department Mechanic</u>	\$ 37,030
Provides additional staffing for the maintenance and repair of fire stations and other department facilities.	
<u>Radio Equipment Upgrade</u>	\$ 95,000
Add mobile data terminals (MDTs). These would interface with existing radio equipment to reveal enhanced location information to and from the dispatcher. The MDTs also support the Computer Aided Dispatch system.	
<u>FLSA Exempt Personnel Compensation Adjustment</u>	\$ 50,000
Due to across-the-board pay increases and different overtime payment with respect to FLSA, there has been a trend of compensation disparity between higher and lower ranges of firefighting personnel. The request would reestablish a pay scale commensurate with responsibility.	
<u>Personnel To Staff The Heavy Rescue and Tanker</u>	\$233,065
Provides two additional positions (seven persons), which would ensure both vehicles are staffed 24 hours a day.	
<u>"Learn Not To Burn" Coordinator</u>	\$ 30,018
Provides one position to coordinate fire safety programs in the elementary schools.	
<u>Hazardous Occupancy Inspector</u>	\$ 31,700
Provides one position to locate and identify hazardous materials, and to ensure proper handling and storage.	
TOTAL FIRE DEPARTMENT	<u>\$513,843</u>

CITY OF WICHITA 1988 ANNUAL BUDGET

POLICE DEPARTMENT

Clerical Support for Investigations \$ 33,740
Add two Typist Clerks to the Investigations Division to assist in typing detective reports and to assist the Pawn Shop Detail in computer entries.

Community Service Specialist \$ 31,305
A Community Service Specialist has been in the department as a temporary position (i.e., overfilling a Police Officer position). The request would add a new position in Police.

Satellite Dish \$ 3,500
A satellite dish for the Training Center would enable Police to take part in teleconferences, especially when dealing with sensitive material. Other City departments would be allowed to use the satellite dish.

Night Vision Goggles \$ 8,250
The night vision goggles would increase the effectiveness of the helicopter operations during hours of darkness when the majority of flying is done.

Universal Weight Machine \$ 7,700

Microfilm Duplicator \$ 13,200
A microfilm duplicator would allow the Records Section to duplicate the existing tapes for use as a backup system and also duplicate future tapes at a lower cost than regular duplicating procedures.

TOTAL POLICE DEPARTMENT \$ 97,695

EMERGENCY COMMUNICATIONS DEPARTMENT

Staffing 9-1-1 Center \$348,850
Provides for 15 additional Emergency Service Dispatchers to enable the department to meet citizen needs and expectations. The new positions will allow the department to separate incoming emergency call evaluations from radio dispatching functions, and thus function with a two-step operations system (i.e., dispatchers who answer the telephones and dispatchers who dispatch the emergency vehicles).

TOTAL DEPARTMENT OF EMERGENCY COMMUNICATIONS \$348,850

CITY'S SHARE (73%) \$254,660

PUBLIC WORKS DEPARTMENT

Administration
Personal Computer for Administrative Staff \$ 6,852
One personal computer system is currently shared among all City Hall Public Works personnel. Purchase of an additional system would facilitate development of departmental management applications.

Street MaintenanceVacuums for Substation Equipment

\$ 2,600

Purchase of two vacuums would facilitate keeping vehicles clean, and would project an improved public image.

Hand Held Radios

\$ 2,600

Four radios would enable crews to communicate directly with the yardmen, who could have materials ready for crews to pickup, minimizing lost productive time.

Weed MowingPersonal Computer System

\$ 6,310

A personal computer system at the Central Maintenance Facility field office would enable accessing the County Clerk's land records (to check ownership of vacant lots mowed), and would enable tracking all the various information required to administer the weed mowing program.

City-County Flood ControlPersonal Computer for Administrative Staff

\$ 5,000

A personal computer system would provide capability to compile and evaluate daily work ticket data, prepare performance measures reports, and performing administrative word processing tasks.

EngineeringIntegrated Project Tracking/Office Automation

\$125,000

This request would fund upgrading the existing project tracking system to either (1) become an integrated module of the proposed integrated financial system, or (2) function as a standalone, multi-user minicomputer system. Consultant services and staff training are estimated at \$60,000. Hard-ware and system software costs are estimated to total \$65,000.

Electronic Programmable Engineering Calculator

\$ 600

An additional programmable calculator would be assigned to the engineer responsible for reviewing paving plans. It would facilitate checking curve data, and improve the ability to check errors in designs produced by consultants.

Property Management ProgramAdditional Legal and Professional Services

\$ 12,000

Additional legal and professional services would enable clearing title on property now considered surplus, so that it could be sold.

Building ServicesWindow Washing Contract

\$ 10,670

Restore the window washing contract. Architect's recommendations have been that the anodized aluminum on the exterior of City Hall should be cleaned regularly, for both appearance and proper maintenance. The request would fund an initial cleanup (\$4,750) and two subsequent washings (\$2,960 each).

CITY OF WICHITA 1988 ANNUAL BUDGET

TOTAL PUBLIC WORKS DEPARTMENT	\$171,632
CITY'S SHARE (50% FLOOD CONTROL: 100% ALL OTHERS)	<u>\$166,632</u>

PUBLIC WORKS

<u>Landfill Recordkeeping System</u> A personal Computer, monitor, printer and software would be used to account for revenue at Brooks, closure operations at Chapin and report generation.	<u>\$ 6,000</u>
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METROPOLITAN AREA PLANNING DEPARTMENT

<u>Computer Assisted Drafting (CAD)</u> Planning Department CAD would build upon the work now underway by the County Appraiser and County Clerk to computerize basic real property information as part of a comprehensive program of base mapping all of Sedgwick County. More sophisticated forms of geographical-based data analysis could be performed that are technically or economically infeasible without CAD.	\$ 58,030
TOTAL METROPOLITAN AREA PLANNING DEPARTMENT	\$ 58,030
CITY'S SHARE (50%)	<u>\$ 29,015</u>

HEALTH DEPARTMENT

<u>Community Health Nurse I</u> This position would assist the State Nurse with inspection and complaint investigation of adult care facilities in Wichita and Sedgwick County.	\$ 26,520
<u>Public Health Sanitarian I</u> A general health sanitarian position to conduct premise investigations, evaluate private water wells and sewage disposal systems, and perform pool sampling.	\$ 25,960
<u>Public Health Sanitarian I</u> Provide an additional inspector for food establishments. Included in the amount is the cost for a vehicle.	\$ 38,330
<u>Groundwater Quality Program</u> The program would provide one Public Health Sanitarian II to monitor groundwater in Sedgwick County, and assist homeowners in cost-effective means to reduce existing contamination. Included in the request is \$10,000 for lab analyses.	\$ 37,200
<u>Portable Auger</u> The auger would allow testing the permeability of soil for locating septic tanks.	\$ 1,500
TOTAL HEALTH DEPARTMENT	\$129,510
CITY'S SHARE (60%)	<u>\$ 77,700</u>

METROPOLITAN TRANSIT AUTHORITY

<u>MTA Operations, Planning and Work Program</u>	\$ 29,380
Salary and benefits for part-time (50%) Transportation Development Coordinator and Marketing for operational planning.	
<u>Operations Supervisor</u>	\$ 26,563
Provisions of an additional supervisor to assure public safety and consistent service quality.	
TOTAL METROPOLITAN TRANSIT AUTHORITY	<u>\$ 55,943</u>

PARK DEPARTMENT

<u>Computer Link for Park Operations Administrative Field Office</u>	\$ 7,930
Maintenance schedules and cost reporting would be coordinated with the Park system's data processing information regarding facility use and revenue-generating activities.	
<u>Grounds Maintenance Crew</u>	\$101,070
This provides maintenance for the newest park properties (140 acres) plus immediate attention to land donations anticipated in 1987. Included are salary and benefits for one grounds maintenance supervisor, one maintenance worker and one laborer, plus cab truck and equipment.	
<u>Building Maintenance Crew</u>	\$ 70,260
Deferred maintenance would be handled and a preventive maintenance schedule would be established with addition of a building maintenance crew consisting of one maintenance mechanic, one maintenance worker and one laborer, plus a one-half ton pick-up.	
<u>Woodworker for Special Projects</u>	\$ 26,560
A skilled individual with experience in cabinet making would be available for specialized needs such as signs, tables, cabinets, City Council plaques, etc.	
<u>Riverside Tennis Center Supervisor</u>	\$ 4,240
Authorize a fulltime position for the direction of Riverside Tennis Center, now carried out by a parttime position. The cost is the difference (in benefits) and is projected by Park to be offset by revenues.	
<u>Field Naturalist</u>	\$ 22,170
This would provide fulltime assistance for the Park, field/naturalist activities.	
<u>Redesign of Tree Pruning</u>	\$255,240
This program would provide systematic block tree pruning, rather than the present request-based approach. Included are five full-time positions, plus crew truck, flatbed/winch, chipper truck, chipper, chain saws and various supplies.	

CITY OF WICHITA 1988 ANNUAL BUDGET

<u>Botanica Support</u>	\$ 79,550
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The following additional support for Botanica is requested: one Secretary II (\$20,540); one Gardening Supervisor II (\$20,540) and one Custodial Worker (\$18,100), plus capital outlay (\$13,500), small equipment and tools (\$4,000), motor pool rent (\$2,740) and typewriter maintenance (\$130). (See page 173 for changes approved by the City Council in the final adopted budget.)

TOTAL PARK DEPARTMENT	<u>\$567,020</u>
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ART MUSEUM

<u>Reduce Security Risk</u>	\$ 51,901
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Two additional Guards and one Building Security Manager will provide minimum added security of the building and contents, and specific supervision of security staff.

<u>Project Public Image/Greater Efficiency</u>	\$ 24,437
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Provision of one secretary for increased public-information coverage and dissemination of information. Also, the betterment would increase an existing part-time (50%) Art Museum aide to full-time for greater coverage of the dock area.

TOTAL ART MUSEUM	<u>\$ 76,338</u>
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AIRPORT

<u>Building Maintenance Division</u>	
<u>Airport Utilities Specialist</u>	\$ 28,508

Addition of an Utilities Specialist with a Journeyman Electrician Licensed to provide maintenance for high voltage and technical electrical systems used in conjunction with airfield lighting and building systems.

TOTAL AIRPORT	<u>\$ 28,508</u>
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TOTAL CITY BETTERMENT COST	<u>\$2,141,929</u>
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DESCRIPTION OF FUNDS AND SUMMARY OF SIGNIFICANT BUDGETING/ACCOUNTING POLICIES

DESCRIPTION OF FUNDS

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The various funds are grouped by type in the financial statements. The types of funds maintained by the City are as follows:

GOVERNMENTAL FUNDS

General Fund. The General Fund is the principal fund of the City which accounts for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the City other than proprietary fund activities are financed through revenues received by the General Fund.

Special Revenue Funds. These funds are used to account for revenues derived from specific taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City. The City maintains a separate Special Revenue Fund for each Federal or State grant program.

Debt Service Fund. The Bond and Interest Fund is used to account for the payment of principal and interest on the City's general obligation bonds which are recorded in the general long-term debts group of accounts. Revenues for this purpose include ad valorem property taxes, special assessment taxes, investment interest income and City Hall parking lot revenues.

Capital Project Funds. The Capital Project Funds account for capital improvements (except for those financed by proprietary funds) which are financed from the City's general obligation bond issues, special assessments, certain Federal grants and other specific receipts.

PROPRIETARY FUNDS

Enterprise Funds. Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the City is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bonds (revenue or general obligation), Federal grants and other City funds.

Internal Service Funds. Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies for the City and other governmental units, on a cost reimbursement basis.

FIDUCIARY FUNDS

Trust and Agency Funds. Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, other governmental units and other funds. These include Expendable and Pension Trust Funds and Agency Funds.

ACCOUNT GROUPS

General Fixed Assets Account Group. This group of accounts is established to account for all fixed assets of the City, other than those accounted for in the proprietary funds.

General Long-Term Debt Account Group. This group of accounts is established to account for all long-term debt of the City, except that accounted for in the proprietary funds. Under the statutes of the State of Kansas, debt issued to finance special assessment projects constitutes a general obligation of the City. Therefore, this debt is recorded in the General Long-Term Debt Account Group and is serviced through the Debt Service Fund. The City does not issue special assessment bonds.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity. For financial reporting purposes the City includes financial information for the appointive boards and commissions that are controlled by or dependent on the City. Control or dependence is determined on the basis of oversight responsibility, budget adoption, taxing authority, funding and appointment of respective governing boards. The boards and commissions which are appointed by the elected City officials, accountable for fiscal matters related thereto and for which the City provides accounting services include:

Art Museum	Wichita Airport Authority Board
Library Board	Board of Park Commissioners
Metropolitan Transit Authority	Board of Housing Commissioners

The financial activities of these boards and commissions are reflected in the special revenue, capital project, enterprise and expendable trust funds as appropriate.

Basis of Accounting. The accrual basis of accounting is used for all funds except the governmental fund types, Expendable Trust Funds and Agency Funds which use the modified accrual basis of accounting. Modifications in such method from the accrual basis are as follows:

- (1) Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Revenues received prior to their normal time of receipt are recorded as deferred revenues.
- (2) Disbursements for the purchases of capital assets providing future benefits are considered expenditures and are accounted for in the General fixed Assets Account Group. Appropriations for capital projects are carried forward until such time as the project is completed or terminated.
- (3) Interest on general long-term indebtedness is not accrued but is recorded as an expenditure on its due date.

Budgetary Control. Applicable Kansas statutes require that annual budgets be legally adopted for all funds (including proprietary funds) unless exempted by a specific statute. Specific funds exempted from legally adopted budgets are all Federal and State Assistance Funds, all Capital Project Funds, Metropolitan Transit Authority Fund, Wichita Airport Authority Fund, Golf Course System Fund and all Trust and Agency Funds. Controls over spending in funds which are not subject to legal budgets are maintained by the use of internal spending limits established by management. For budgeting, revenues are recognized when they become both measurable and available to finance expenditures of the current period except for special assessments of the Bond and Interest Fund which are recognized on the cash basis.

Applicable Kansas statutes require the use of an encumbrance system as a management control technique to assist in controlling expenditures. Encumbrances of the budgeted governmental fund types, representing purchase orders, contracts and other commitments, are reported as a charge to the current year budget. For budget purposes, unencumbered cash balances are determined by deducting liabilities and encumbrances from cash and receivables susceptible to accrual.

The statutes provide for the following sequence and timetable in adoption of budgets:

- (1) Preparation of budget for the succeeding calendar year on or before August 1 of each year.
- (2) Publication of proposed budget on or before August 5 of each year.
- (3) A minimum of ten days notice of public hearing, published in local newspaper, on or before August 15 of each year.
- (4) Adoption of final budget on or before August 25 of each year.

Kansas statues permit transferring budgeted amounts from one object or purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of

expenditures of individual funds. All unencumbered appropriations lapse at the end of the year, except for capital project funds which are carried forward until such time as the project is completed or terminated. Kansas statutes permit original budgets to be increased for previously unbudgeted increases in revenue other than as valorem property taxes. The City must first publish a notice of hearing to amend the budget. Ten days after publication, a public hearing is held and the governing body may amend the budget at that time.

Additional information regarding funds and budgetary accounting policies may be found in the City of Wichita's Comprehensive Annual Financial Report prepared by the City Controller's Office.

CITY OF WICHITA 1988 ANNUAL BUDGET

FEDERAL/STATE OUTSIDE FUNDING BY DEPARTMENTS

<u>DEPARTMENT</u>	<u>OUTSIDE FUNDING SOURCE</u>	<u>PROGRAM/PROJECT</u>	<u>CONTRACT YEAR(s)</u>	<u>BUDGET</u>	<u>POSITIONS</u>
CITY MANAGER	CDBG	Citizen Participation Organization (CPO)	7/1/87-6/30/88	\$ 158,490	4
FINANCE	CDBG	Contracts Administration	1/1/88-12/31/88	\$ 144,925	3.5
LAW	KDOT	Traffic Safety - DUI	10/1/87-9/30/88	\$ 6,270	*
MUNICIPAL COURT	KDOT	Court DUI Grant	10/1/87-9/30/88	\$ 35,780	*
POLICE	Federal-DOT	DUI-Deterrent Program	10/1/87-9/30/88	\$ 71,946	*
	County-State	Exploited and Missing Children Unit (EMCU)	1/1/88-12/31/88	36,660	0
	Federal/DEA	Drug Enforcement Education and Control Grant	1/1/88-12/31/88	151,617	5
		TOTAL		\$ 260,223	6
		* Classified as locally funded positions.			
PARK	CDBG	Colvin Recreation Center	1/1/88-12/31/88	\$ 33,650	
	CDBG	Woodard Recreation Center	1/1/88-12/31/88	152,484	4
		TOTAL		\$ 186,134	4
LIBRARY	State	Blind and Physically Handicapped	10/1/87-9/30/88	\$ 62,051	2.5
	State	Interlibrary Loan Development	10/1/87-9/30/88	60,000	0
	State	Institutional Library Services	10/1/87-9/30/88	8,000	0
	State	Major Urban Resources Grant	10/1/87-9/30/88	18,182	0
	State	South Central Kansas Grant	1/1/88-12/31/88	63,129	0
	State	State Aid	1/1/88-12/31/88	110,034	2
	State	State Wide Film Service	1/1/88-12/31/88	206,748	1.5
		TOTAL		\$ 528,144	6
METROPOLITAN TRANSIT AUTHORITY	UMTA	Section 9, Operating Assistance	1/1/88-12/31/88	\$ 1,666,605	32
	UMTA	Section 9, Capital Assistance	1/1/88-12/31/88	335,146	0
	KCC	Wichita ACT Program (Rideshare)	7/1/87-6/30/88	80,000	2
		TOTAL		\$ 2,081,751	34

The following departments also receive outside funding: Health, Housing and Economic Development, Human Services, and Planning. The individual programs are listed within their respective departmental pages. Those pages are: Health (page 143), Housing and Economic Development (page 56), Human Services (page 148), and Planning (page 144).

The following abbreviations have been used in this adopted budget:

CDBG	Community Development Block Grant (Federal)	JTPA	Job Training Partnership Act (Federal)
CSBG	Community Services Block Grant (Federal)	KCC	Kansas Corporation Commission
DEA	Drug Enforcement Agency (Federal)	KDOT	Kansas Department of Transportation
DOE	Department of Energy (Federal)	SRS	Social and Rehabilitation Services (Kansas)
FAA	Federal Aviation Administration	UMTA	Urban Mass Transportation Agency (Federal)
HUD	Housing and Urban Development (Federal)		

CITY OF WICHITA 1988 ANNUAL BUDGET

DEPARTMENTAL FUNDING SOURCES

1987 BUDGET

DEPARTMENT	GEN'L/PLAM	TAX BENEFITS	GAS TAX	COUNTY	OTHER	INTERNAL SERVICES	TOTAL
General Government	\$1,168,593	\$201,790	--	--	\$16,000	--	\$1,386,383
Finance	2,273,445	336,800	--	--	--	1,797,523	4,407,768
Law	692,750	153,784	--	--	57,974	--	904,508
Municipal Court	1,457,015	216,860	--	--	99,783	--	1,773,658
Community Facilities	1,748,090	167,110	--	--	--	--	1,915,200
Housing/Ec Development	202,626	40,088	--	--	--	--	242,714
Central Inspection	--	--	--	--	2,618,615	--	2,618,615
Fire	12,233,275	2,739,265	--	--	--	--	14,972,540
Police	17,483,580	3,736,730	--	--	--	--	21,220,310
Emergency Communications	1,007,035	209,355	--	440,511	377,067	--	2,033,968
Public Works	7,027,511	1,019,831	8,611,855	560,768	1,023,150	6,863,004	25,106,119
Health	1,429,995	252,760	--	1,121,840	111,740	--	2,916,335
Animal Control	484,055	80,930	--	--	--	--	564,985
Planning	359,327	71,980	--	431,308	125,000	--	987,615
Human Services	--	--	--	--	--	--	0
Non-departmental	5,176,373	--	--	--	--	--	5,176,373
Park	7,303,540	972,977	--	--	40,000	--	8,316,517
Golf Course System	--	--	--	--	1,404,310	--	1,404,310
Library	3,358,090	510,460	--	--	--	--	3,868,550
Art Museum	862,750	81,175	--	--	--	--	943,925
Water	428,320	57,813	--	--	13,857,560	--	14,343,693
Airport	--	--	--	--	25,375,585	--	25,375,585
Metropolitan Transit	1,694,095	--	--	--	2,728,690	--	4,422,785
TOTAL	\$66,390,465	\$10,849,861	\$8,611,855	\$2,554,427	\$47,835,474	\$8,660,527	\$144,902,609

1988 ADOPTED

DEPARTMENT	GEN'L/PLAM	TAX BENEFITS	GAS TAX	COUNTY	OTHER	INTERNAL SERVICES	TOTAL
General Government	\$1,221,270	\$207,670	\$20,000	--	\$16,000	--	\$1,464,940
Finance	2,282,360	339,360	133,300	--	--	3,294,639	6,049,659
Law	695,060	128,930	--	--	--	--	823,990
Municipal Court	1,449,850	220,320	--	--	--	--	1,670,170
Community Facilities	1,523,830	127,250	--	--	--	--	1,651,080
Housing/Ec Development	208,785	40,190	--	--	--	--	248,975
Central Inspection	--	--	--	--	2,895,070	--	2,895,070
Fire	12,733,140	2,639,094	--	--	--	--	15,372,234
Police	18,602,550	3,607,230	--	--	--	--	22,209,780
Emergency Communications	1,188,740	213,502	--	503,983	389,715	--	2,295,940
Public Works	7,321,975	1,148,679	9,047,055	600,302	970,677	6,876,376	25,965,064
Health	1,510,360	248,710	--	1,172,720	--	--	2,931,790
Animal Control	524,250	75,977	--	--	--	--	600,227
Planning	332,440	76,069	--	436,044	27,535	--	872,088
Human Services	100,000	--	--	--	--	--	100,000
Non-departmental	4,323,855	--	--	--	--	--	4,323,855
Park	7,426,080	1,095,740	--	--	--	--	8,521,820
Golf Course Systems	--	--	--	--	1,679,769	--	1,679,769
Library	3,520,410	489,822	--	--	--	--	4,010,232
Art Museum	875,040	81,270	--	--	--	--	956,310
Water	456,050	56,362	--	--	14,380,820	--	14,893,232
Airport	--	--	--	--	16,602,960	--	16,602,960
Metropolitan Transit	1,881,315	--	--	--	2,837,605	--	4,718,920
TOTAL	\$68,177,360	\$10,796,175	\$9,200,355	\$2,713,049	\$39,800,151	\$10,171,015	\$140,858,105

CITY OF WICHITA 1988 ANNUAL BUDGET

EMPLOYEE BENEFITS BY DEPARTMENT

1987

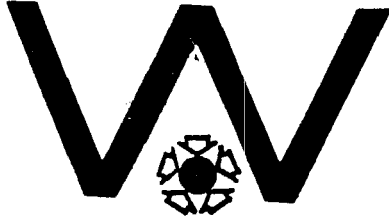
<u>DEPARTMENT</u>	<u>WER</u>	<u>P&F</u>	<u>FICA</u>	<u>WORKER</u>	<u>UNEMP</u>	<u>TOTAL</u>
General Government	126,160	--	72,290	12,658	5,363	216,471
Finance	210,541	--	120,640	21,124	8,950	361,255
Law	96,138	--	55,087	9,646	4,087	164,958
Municipal Court	135,566	--	77,680	13,602	5,763	232,611
Community Facilities	104,477	--	59,866	10,483	4,441	179,267
Housing & Economic Development	25,074	--	4,367	2,516	1,066	43,023
Fire	23,921	2,527,504	12,763	125,055	50,022	2,739,265
Police	375,622	2,918,943	200,426	172,670	69,069	3,736,730
Emergency Communications (City)	130,863	--	74,985	13,130	5,563	224,541
Water (Storm Drains)	36,147	--	20,712	3,627	1,537	62,023
Public Works	637,529	--	365,304	63,966	27,101	1,093,900
Health (City)	158,015	--	90,543	15,854	6,717	271,129
Animal Control	50,584	--	28,985	5,075	2,150	86,794
Planning (City)	45,007	--	25,789	4,516	1,913	77,225
Non-departmental	0	--	--	--	--	--
Park	608,244	--	348,524	61,028	25,856	1,043,652
Library	319,120	--	182,856	32,019	13,566	547,561
Art Museum	50,831	0	29,126	5,100	2,161	87,218
TOTAL	\$3,133,839	\$5,446,447	\$1,779,943	\$572,069	\$235,325	\$11,167,623

The 1987 totals differ from the departmental funding sources due to using the reserve account in the trust fund to offset some of the required expenditures in Workers Compensation, and to rounding.

1988

<u>DEPARTMENT</u>	<u>WER</u>	<u>P&F</u>	<u>FICA</u>	<u>WORKER</u>	<u>UNEMP</u>	<u>TOTAL</u>
General Government	118,061	--	72,675	12,096	4,838	207,670
Finance	192,550	--	119,060	19,820	7,930	339,360
Law	73,297	--	45,119	7,510	3,004	128,930
Municipal Court	125,252	--	77,102	12,833	5,133	220,320
Community Facilities	70,950	--	45,660	7,600	3,040	127,250
Housing & Economic Development	22,848	--	14,065	2,341	936	40,190
Fire	26,750	2,420,602	16,406	125,240	50,096	2,639,094
Police	352,181	2,773,438	225,354	183,040	73,217	3,607,230
Emergency Communications (City)	121,376	--	74,715	12,437	4,974	213,502
Water (Storm Drains)	32,042	--	19,724	3,283	1,313	56,362
Public Works	620,148	--	428,694	71,298	28,539	1,148,679
Health	141,390	--	87,040	14,490	5,790	248,710
Animal Control	43,022	--	26,783	4,408	1,764	75,977
Planning (City)	43,246	--	26,621	4,430	1,772	76,069
Park	622,927	--	383,458	63,825	25,530	1,095,740
Library	278,464	--	171,415	28,531	11,412	489,822
Art Museum	46,201	--	28,441	4,734	1,894	81,270
TOTAL FUND	\$2,930,705	\$5,194,040	\$1,862,332	\$577,916	\$231,182	\$10,796,175

THE CITY OF WICHITA



OFFICE OF THE CITY MANAGER
CITY HALL — THIRTEENTH FLOOR
455 NORTH MAIN STREET
WICHITA, KANSAS 67202
(316) 268-4351

July 20, 1987

The Honorable Mayor and
Members of the City Council
City of Wichita
Wichita, Kansas

Dear Council Members:

The adoption of the City's annual operating and capital budgets is the most significant, single policy decision the City Council is required to make. It will establish the framework for services the City will provide in the upcoming year. In preparing the proposed budget, staff attempted to stimulate community comment in the 1988 budget by providing suggestions on what makes a great city. These comments and staff's proposals were carefully considered in the formulation of the proposed 1988 budget.

In preparing the budget for City Council consideration, staff was constantly aware of the public's desire to maintain stability in public services and "hold the line" on taxes. To accomplish this objective, each of the basic services now provided by the City was carefully examined to ensure maximum efficiency and economy. Other service needs were weighed and determined within the context of desirability and ability to finance. As a result, the proposed budget improves on present service levels while maintaining a stable tax rate and balanced financial program, but does not include any major enhancements in City programs and services.

During its discussions of the budget, the City Council has the opportunity to assess whether its policies, translated by staff into programs and services, adequately address the desires of the citizens and the challenges facing the community. The City Council should assess the City's ability and willingness to pay and examine the needs of the community to determine the fiscal policy for 1988 which will best meet the City's short and long-term strategies and goals.

MEETING CITIZENS' NEEDS

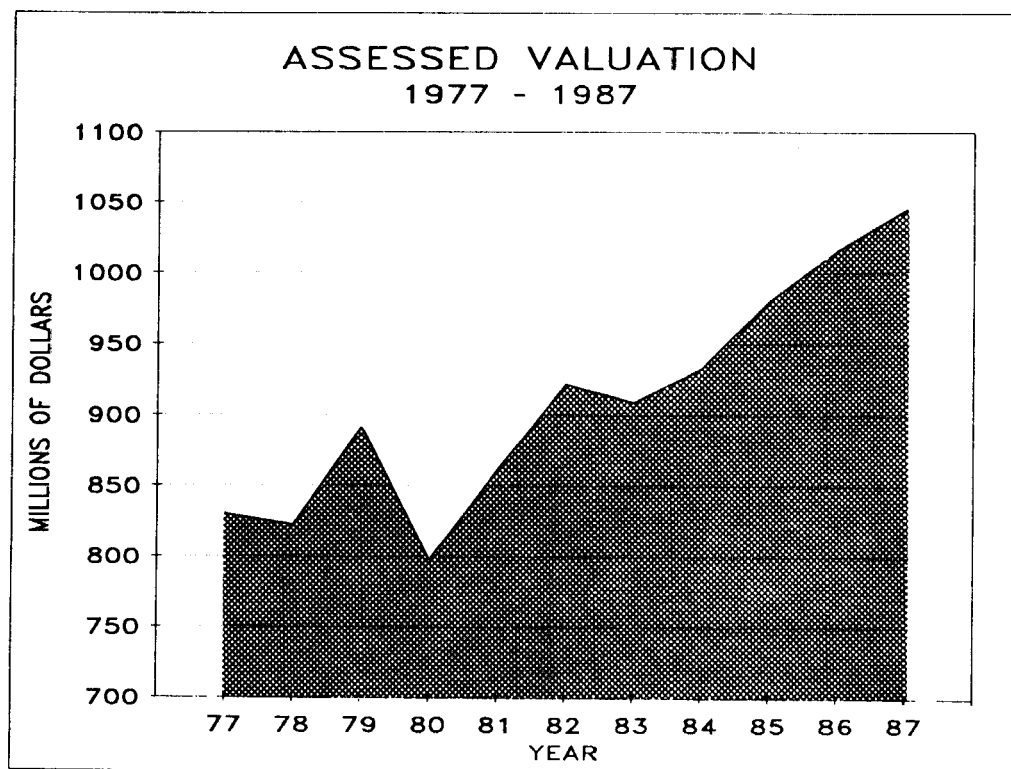
Budget proposals/reports too often focus on aggregate projections of revenues/expenditures and services to all citizens in general without making

a conscientious effort to translate services and programs for distinct groups in the community. This year's budget message attempts to highlight specific areas of the budget as they pertain to various groups in our City. Many of the items are discussed in greater detail with corresponding dollar amounts indicated in individual activity budget summaries.

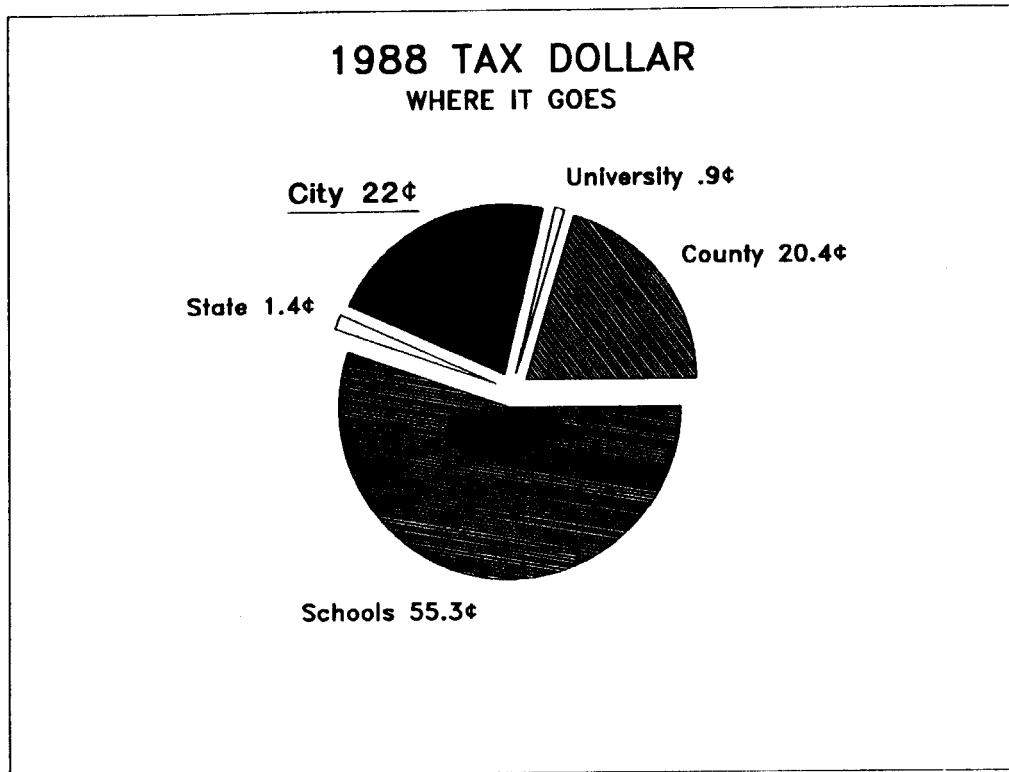
Our Property Taxpaying Citizen

People generally tend to think in terms of homeowners and commercial/industrial property when identifying persons who pay property taxes. However, apartment dwellers and commercial tenants (some of whom are not residents of the City) also pay property taxes indirectly through lease and rental payments. Stable City property taxes benefit all Wichitans -- property owners and renters alike.

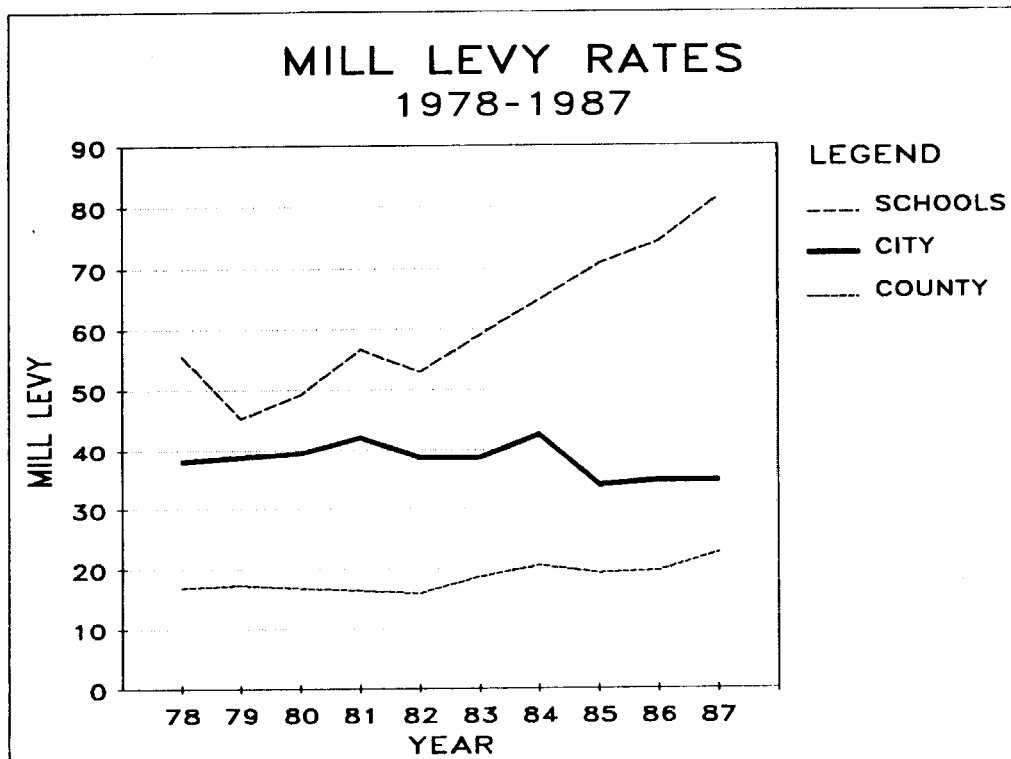
The projected assessed valuation (the measure of property values for taxation purposes) of \$1,045,000,000 reflects a moderate growth of 3% (\$30,616,920) in the addition of new property on the tax rolls in the past year. Final assessed values are not set by the County until September of each year, after budget development is completed.



The property tax is divided among three primary taxing jurisdictions: City, County, and Schools (plus small $1\frac{1}{2}$ mill levies for the State and Wichita State University). For every dollar in property taxes paid, approximately 22 cents goes to support the many City services.



In examining a ten year trend, City government is the only local taxing jurisdiction with a lower property tax mill levy. The proposed 1987 mill levy is 34.66 mills compared with a 37.25 in 1977.



This lower City mill levy was possible in part because of the action of voters to approve a local one cent sales tax, one-half of which is dedicated to "property tax relief" beginning with the 1986 budget year. A comparison of mill levy requirements for the years 1985 through 1988 illustrates the impact of the sales tax credit on the City's property tax levy.

<u>Year</u>	<u>Mill Levy W/O Sales Tax</u>	<u>Mill Levy W/Sales Tax</u>	<u>Mill Levy Offset By Sales Tax</u>
1985	42.740	--	--
1986	46.206	34.008	12.201
1987	46.720	34.660	12.060
1988	46.801	34.660	12.141

Our Resident Citizen

The resident citizen group has many interests and concerns which are the same as those of other groups. The person who lives here, however, is usually more concerned with the health, safety, security and physical facilities of our community than our thousands of guests or citizens who do not actually reside in the community. Our resident citizens are concerned with the adequacy of the City's enforcement program regarding zoning, building and housing codes. They are desirous of good housing, refuse service, adequate street maintenance and tree care, as well as quality public safety services.

The proposed 1988 Budget makes a continued commitment to quality public safety protection for resident Wichitans. Fully 56% of the City's General Fund expenditures are for "public safety" protection (Police, Fire, and Emergency Communications). The budget expands the commitment to public safety in the following areas:

- ° While not "visible" to the public, the most significant improvement in public safety for 1988 will be Computer-Aided Dispatch ... a means for dispatchers to match emergency calls with available Police, Fire, ambulance and other emergency personnel. The costs of the new system are \$354,000 in equipment and \$200,000 in operations.
- ° Police anticipate a (\$215,000) grant to aggressively pursue enforcement of drug laws.
- ° The City continues its support of the Exploited and Missing Children's Unit to assist parents in locating missing children.
- ° A new (far west) Fire station is under development. If completed in 1988, the budget will permit initial operations to begin.
- ° Planned replacement of Fire apparatus/vehicles/equipment will be scheduled on a regular basis with increased (\$302,500) support.

- ° Special programs for nuisance abatement (weed mowing, lot clean-up) at a cost of \$35,000, and neighborhood clean-up programs, also costing \$35,000, will continue in 1988.
- ° An aggressive program of identifying dilapidated housing (and other structures) and seeking either their rehabilitation or condemnation will continue into 1988 at a cost of \$36,000.
- ° To assist in maintaining quality neighborhoods, consideration is being given to establishing an "environmental court" to concentrate on enforcement of health, zoning, and other codes.
- ° A reforestation/beautification program is planned (\$150,000) for new tree planting and beautification projects in the community.
- ° Recognizing the community health problems posed by the spread of AIDS, a special AIDS counselor will be available at the Health Department to provide information and assistance.
- ° A triennial evaluation of the Water utility (\$56,500) by an outside consultant will assure residents of a continued quality water supply.
- ° So the City can better communicate with the community and respond to the needs for municipal services, a \$125,000 community relations program is proposed. This program will use the City's cable television channel (Channel 35) and other media in this effort.

Our Business Citizen

Wichita is a City created by its people more than by natural resources; and from the earliest days, the City's businessmen and women have led the way. Without a vibrant, growing business community, Wichita could not be a great city. The need for quality basic City services (public safety, water/sewer, streets, etc.) supporting daily business activity is as true for the business citizen group as it is for the City's residents. Reiteration of the services outlined in the (above) section is not necessary. In addition, many of the highlights for "Our Future Citizens" represent City commitments to join in partnership with business to improve the economic climate of the City.

Enhancements to the City's 1988 planned services, however, will have their greatest impact on business.

- ° Recognizing the large contribution of Downtown businesses to the local economy and the tax base, in 1988 the City will assume the full cost of the special Downtown Street cleaning program, along with new equipment to support quality/productivity service improvements.
- ° The proposed "Strategic Agenda" recognizes the need to develop a better way to assist businesses in resolving problems in their projects for business expansion and cope with regulations affecting their business activities. A "Development Assistance Center" will be established to bring City staff/services together into one location to assist businesses in expediting their projects.

Our Pedestrian/Transit Citizen

Over 261,000 vehicles are registered in Wichita/Sedgwick County. These vehicles require street capacity, parking and traffic convenience, and resulting safety which emerges from a balanced program of engineering, enforcement and education. A long-range capital improvement program will help ensure construction of needed streets/traffic improvements. However, with over 1,300 miles of City streets/alleys, until all of these are permanently improved, maintenance costs will continue to increase.

Adequate and safe sidewalks are a normal concern of our pedestrian citizen. Efforts will continue to ensure sidewalk repair and snow removal to eliminate hazards. To promote pedestrian and bicycle travel, the City is continuing development of a pedestrian/bicycle trail system and trail development will occur as funds become available. Park trails/paths have been and will continue to be constructed as part of the City's park improvements program.

The six year Capital Improvement Program most dramatically underscores the importance of transportation (roads, bridges, and traffic signals). In addition, the 1988 operating budget will see service improvements in a number of areas for the convenience and safety of the traveling public.

- ° Nearly one-half of the \$460 million six year CIP is committed to projects related to the safe and convenient movement of traffic in and through the City.
- ° Park boulevards maintenance will receive a badly needed increase of \$75,000 to begin a multi-year project of upgrading the scenic routes through our major parks.
- ° Major street repair will be increased by \$250,000, with an initial focus on continuing to resurface Downtown thoroughfares.
- ° Local support for special Police enforcement of Driving Under Influence (DUI) laws will increase \$39,830 as Federal/State grant funds now supporting those efforts decline.
- ° A \$4.6 million bus system (funded approximately one-third each by Federal funds, local taxes, and user fees) provides bus services to within one-quarter mile of 90% of the homes in the City.

Our Leisure Citizen

The satisfying and rewarding use of one's leisure time is important and this group, at one time or another, includes all citizens. It is expected the Park and Recreation programs will continue to be an important aspect of our leisure citizens' lives and additional park improvements will be implemented. The City maintains a quality system (of 74 parks, 4 golf courses, 14 swimming pools, 11 recreation centers, etc.). In 1988, efforts will be made to offer Wichitans more opportunities to enjoy their leisure time.

- ° Support for the newly opened Botanica will increase to \$100,490 complemented by private funds expanding the floral displays/gardens.

- ° A special effort to publicize the availability of recreation programs will be undertaken (\$10,000), along with an exploration of opportunities to cooperate with private groups in a community-wide effort to publicize recreation/entertainment activities in Wichita.
- ° The user fees supporting the golf course system have have resulted in sufficient funds to increase general maintenance (\$134,000), and will produce a substantial reserve fund (more than \$400,000) to finance golf course improvements to be identified by a major consultant study of golf course needs.
- ° The City's central and eleven branch libraries will receive additional funding for enhanced security for patrons of the main library (\$14,560), parking lot resurfacing at branches (\$32,500) and increases for additional books/equipment/materials (\$25,380).
- ° The Art Museum is funded in the CIP in 1988 and 1989 for \$140,000 to repair water leakage to protect a nationally-recognized permanent collection.
- ° Century II is funded for new interior acoustical ceiling remodeling work (\$15,000).
- ° Support in the City budget for Cowtown will continue in 1988 (at \$195,000).

Our Special Citizen

Although provision of services to the elderly, low-income, handicapped, and other disadvantaged groups is primarily the responsibility of other units of government, the City is also involved in ensuring access to City programs and services for citizens with special needs. Notable services are funded in the 1988 budget.

- ° Special programs are available through the City's code enforcement offices to provide grants or low interest loans as incentives for housing improvements by citizens who cannot afford to finance such work through conventional means.
- ° For the first time, the City is committing funds (\$100,000) from local taxes for human services (emergency shelter, assistance, etc.) to the disadvantaged in the community. With the decline in Federal/State aid for such services, it may fall more and more to the local community -- private charities and local government -- to support such human services.
- ° The City's commitment to funding public bus transportation, the major means of transportation for those unable to afford private vehicles, includes new funding for handicapped transport (\$25,300).
- ° Support for the Indian Center will continue; new support for the Black Historical Museum and the Children's Museum will raise the City's funding level to \$49,500.

Our Employee Citizen

This group is often the forgotten group of citizens in the community. It is a loyal group of public servants who carry out the work of City government and, by their competence and attitude, substantially determine the level of performance and resulting reputation of City government.

The 1988 budget includes a major commitment by local taxpayers for employee compensation, including competitive wages/salaries, retirement programs, and health and life insurance program. Negotiations with employee unions are still underway which may lead to a two-year settlement offering a monetary package exceeding the rate of inflation in 1988 and guaranteeing a competitive increase in 1989.

- ° An increase of \$2,175,000 is budgeted in taxing funds for enhancements to employee compensation.
- ° A new position in Employee Training will offer City employees greater opportunities to expand their skills and knowledge -- for their benefit and that of the public.
- ° Funds to support employee training programs will increase to \$118,000.
- ° Of great concern to all employees is their safety on the job. To promote job safety, a new position of "Risk Manager" will assume a leadership role in working with departments, Personnel, and Training in an effort to increase safety and reduce job-related accidents, injuries and unsafe working conditions.

Our Future Citizen

What is done to improve the community today will set the standards for future citizens of Wichita. If the community is to grow, young people in business must be encouraged to locate here. There is no better way to do this than by providing them with a progressive community offering the conveniences and facilities they can find elsewhere.

The City must aggressively promote effective planning, zoning controls, building inspections and adoption of modern and effective codes, to assure the maintenance of high community standards and a financial base to support them. The City also needs to expand the existing cooperative spirit for a public-private partnership that will lead all of us into the future. The coming year represents a "crossroads," not only for City government, but the entire community. A good start has been made; we must do more.

- ° To promote long-term financial stability for City government, the 1988 budget achieves the goal set by the City Commission two years ago -- a cash reserve of 5% of revenues. The cash reserve accounts (spread among several tax funds) will be budgeted at the target \$3,500,000 (up from 1987's reserve of \$1,200,000) with the General Debt fund cash reserve budgeted at \$1,387,000. These reserves demonstrates the City's commitment to sound fiscal planning, positioning the City to seek an improvement in its credit rating in 1988.

- No less important than cash reserves is a commitment to pursuing alternative service delivery strategies and more efficient/economical ways to provide quality City services at the lowest cost. For the first time, this commitment is being translated into a special "Research and Development" fund of \$100,000 providing the seed money for study and evaluation of service economies.
- The City's 1988 budget continues a pledge to contribute (\$250,000) toward the larger community efforts in economic development. In addition, the City will work closely with the new WI/SE group in consolidation and coordination of public/private efforts promoting growth in the Wichita/Sedgwick County area.
- Wichita once built its future on the railroad; and rail service remains an important mode of transport for goods into and out of Wichita. The time has come, however, to examine whether the situs of rail service should be relocated from trackage through the Downtown area to more cost-efficient environs. Such a relocation would free the Downtown from constraints that block new land uses and Downtown redevelopment. A special study of the Downtown railroad system and the feasibility of its relocation is proposed (\$50,000).
- The 1988 budget also continues the tradition of City support to Wichita State University; now approximately \$1.8 million. The support of the citizens of Wichita extends back more than 50 years (the last two decades of continuing endowment support even when the University became a State university). Wichitans can be proud of their long tradition of support and can now welcome the rest of Sedgwick County into expanding that support by an additional \$600,000 to promote an even better University.

THE 1988 BUDGET

The proposed 1988 budget totals \$225,740,734, compared to the current 1987 budget of \$206,995,912, exclusive of sales tax expenditures for capital improvements. The differences are primarily the result of increases in personal services, debt service, increased reserves, and programmed water and sewer utility improvements. **No tax increase is proposed for 1988.** The mill levy required to finance the proposed 1988 budget program is 34.660 mills, the same tax rate existing in 1987.

Proposed General Fund expenditures of \$68,911,830, which finance basic City services, reflect an increase of \$4,069,645, over the current 1987 budget. Much of this increase is attributable to personnel costs, economic development support, special programs and other operational cost adjustments.

The budget submitted to the City Council for consideration is balanced; expenditure proposals are equal to available resources. Should the Council wish to add services/programs, other improvements or staff, additional resources will be required or other expenditure reductions made.

PROPOSED 1988 MILL LEVY

The mill levy required to finance the proposed 1988 total budget is 34.660. This levy does not represent an increase from the current 1987 rate. In prior budgets, the levy was divided among twelve (12) separate tax funds. This year, in an effort to reduce the number of accounting funds, these multiple funds have been consolidated into four funds. The proposed levy is allocated as follows:

<u>City Tax Levy Funds</u>		
<u>Fund</u>	<u>1987</u>	<u>1988</u>
General Fund	6.571	7.835
Park, Library, Art Museum	7.526	7.366
Employee Benefits	8.234	7.130
General Debt & Interest	<u>12.329</u>	<u>12.329</u>
TOTAL TAX LEVY (MILLS)	<u>34.660</u>	<u>34.660</u>

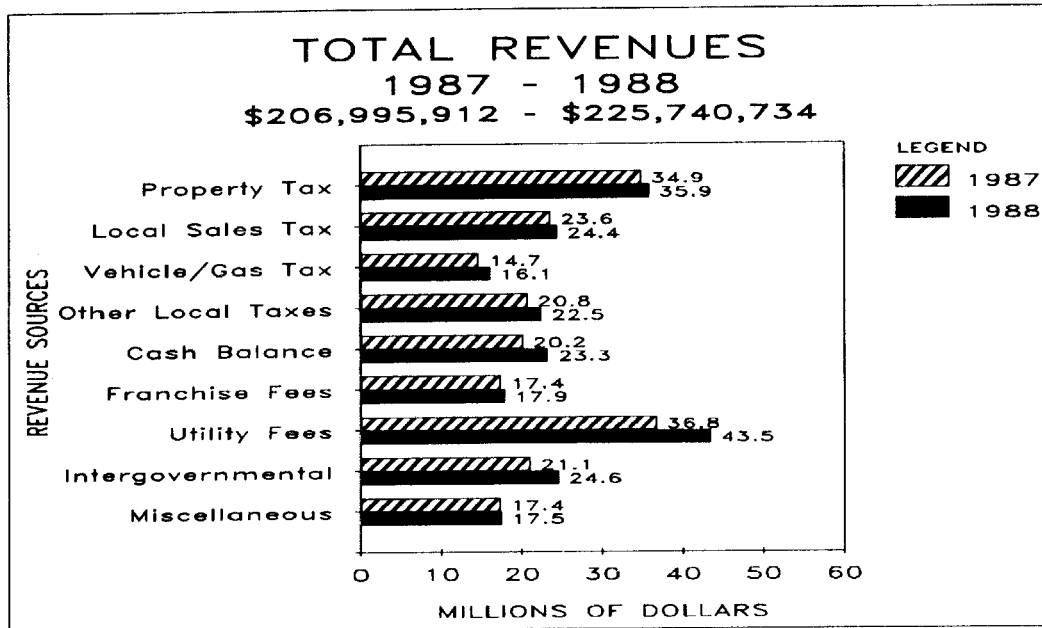
PROPERTY TAXES FOR 1988

The property tax is distributed primarily among five taxing jurisdictions: City, County, State, School District and The Wichita State University. For every dollar in property taxes paid, only 21.9¢ will be received by the City to support the many municipal services provided to Wichita residents.

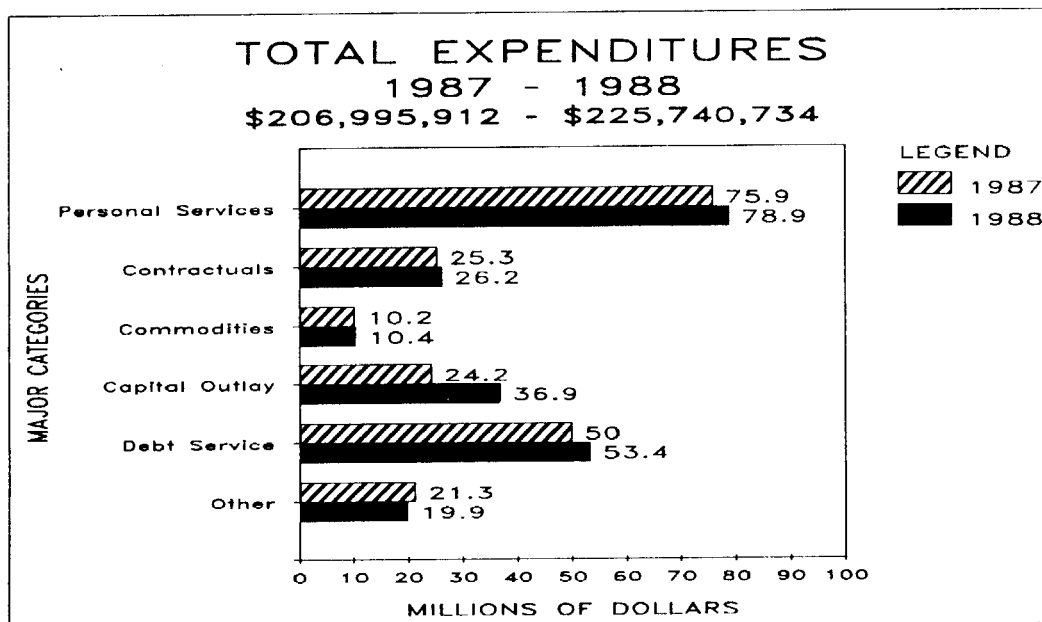
<u>Distribution of Property Tax</u>				
<u>Jurisdiction</u>	<u>Mill Levy</u>	<u>%</u>	<u>Mill Levy*</u>	<u>%</u>
School District	74.205	56.5	81.385	57.5
University (WSU)	1.500	1.1	1.500	1.1
State	1.500	1.1	1.500	1.1
County	19.595	14.9	22.540	15.9
CITY	<u>34.660</u>	<u>26.4</u>	<u>34.660</u>	<u>24.4</u>
TOTAL	<u>131.460</u>	100%	<u>141.585</u>	100%
*Tentative/Proposed				

BUDGET REVENUES/EXPENDITURES

REVENUES: The projected 1988 revenues of \$225,740,734, compared to 1987 estimated revenues of \$206,995,912, is derived from the following sources:



EXPENDITURES: The proposed 1988 expenditure budget of \$225,740,734, compares to 1987 adopted expenditures of \$206,995,912. A cash balance of \$23.3 million (from the 1987 budget) is planned for use in reducing overall tax requirements to fund the proposed budget. The following chart summarizes 1988 proposed expenditures by category and percentage.



Personnel Costs: Salaries/fringe benefits reflect an increase of \$3,038,252 in the proposed budget. Proposed staffing levels account for 34.9 percent of the total City operation and 55.8 percent in the General Operating budget.

The proposed budget provides for four (4) additional employee positions in 1988. The majority of these positions will staff new or expanded services/facilities in Health, Emergency Communications, Personnel and Botanica. Three positions have been eliminated in departmental reorganizations.

Major Expenditures: Increases in other operating expenditures in the proposed budget are due primarily to rising costs of supplies/materials, commodities and contractual services, and capital outlay expenditures. Some of the major functions of the City which account for the largest expense in the proposed budget are:

<u>Functions</u>	<u>Amount (Millions)</u>	<u>%</u>
Water/Sewer	77.8	34.4
Utilities	41.5	18.4
Bonded Indebtedness	41.5	18.4
Public Safety	41.7	14.1
Public Works	13.4	5.9
Park, Library & Museum	12.3	5.5

These municipal functions account for over seventy-five percent of proposed 1988 total expenditures and represent major City programs/services.

GENERAL FUND

The property tax used to support the General Fund represents only 11.4 percent of total General Fund revenues. Sales tax receipts, franchise fees, and State-shared revenues account for the major sources of income. The total 1988 revenues for the General Fund are projected at \$68,911,830. This amount compares with the 1987 estimates of \$64,842,185, or an increase of approximately six (6%) percent.

A summary of the General Fund expenditures (by category) follows:

<u>Category</u>	<u>1987 Budget</u>		<u>1988 Proposed</u>	
	<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
Personal Services	\$37.0	57.1	\$38.4	55.8
Contractual Services	11.3	17.4	12.0	17.4
Commodities Expense	2.7	4.3	2.7	3.9
Capital Outlay	.5	.8	.8	1.1
Other	13.1	20.1	14.7	21.4
Debt Service	.2	.3	.3	.4
TOTAL EXPENDITURES	<u>\$64.8</u>	100%	<u>\$68.9</u>	100%

A detailed listing of revenues and expenditures for the General Fund is shown on pages 3 - 8 of the budget.

CAPITAL IMPROVEMENT PROGRAM

This year, the City Council will be asked to consider the 1988-1993 Capital Improvement Program (CIP) and specifically, the 1988 Capital Budget, in conjunction with the proposed annual operating budget. Concurrent consideration will ensure fiscal coordination of projects and services.

The proposed Six-Year Capital Improvements Program was formulated by an Administrative Committee and reviewed with various Advisory Boards/Commissions, including the Planning and Traffic Commissions, Citizen Participation Organization and other groups. Its preparation followed established CIP guidelines adopted by the City Council.

1988 CAPITAL BUDGET

The 1988 Capital Budget maintains the same mill levy support as the current 1987 program (12.3 mills). The proposed work program totals \$89,553,000. Revenues to support the program will be derived from the following sources:

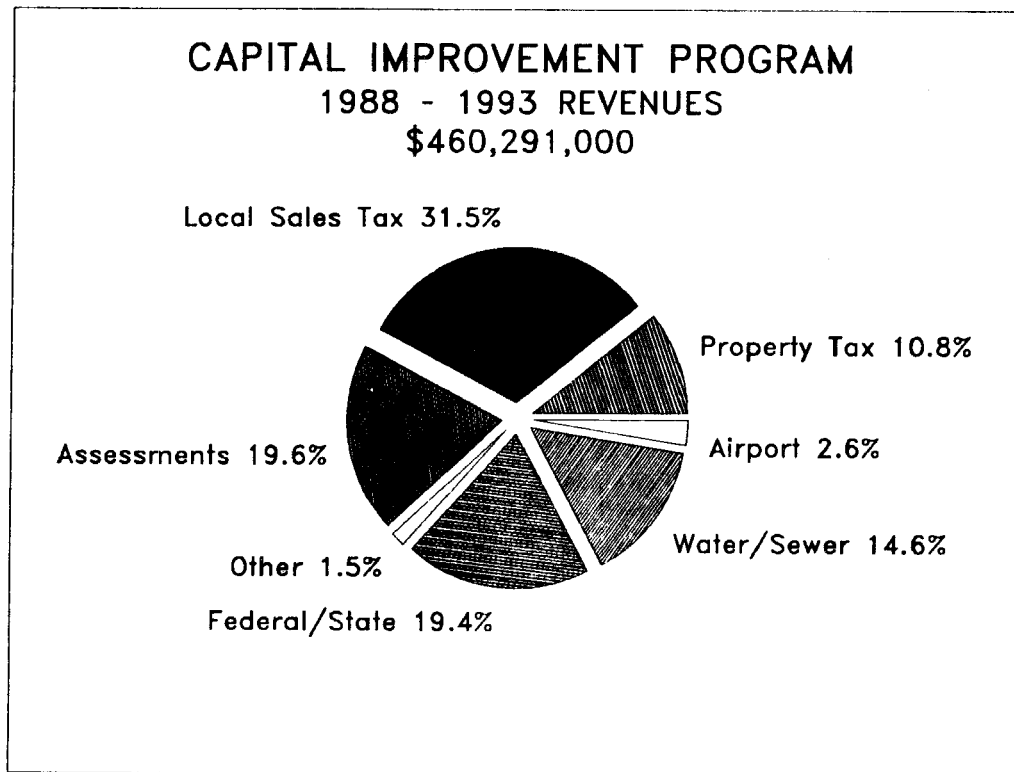
<u>REVENUES</u>	<u>AMOUNT (000)</u>
Sale of Bonds	\$ 8,474
Special Assessments	14,488
Sales Taxes	27,573
Other	<u>39,018</u>
TOTAL REVENUES	<u>\$89,553</u>

Proposed expenditures for 1988 focus on needs in transportation (e.g., streets/highways, bridges, traffic, airport), neighborhood improvements and water/sewer utilities. A listing of capital expenditures follows:

<u>IMPROVEMENTS</u>	<u>AMOUNT (000)</u>
Expressway/Highway	\$25,573
Neighborhood Improvement	11,466
Arterial Streets	5,775
Traffic Control	2,264
Bridges	2,170
Drainage	4,581
Public Facilities/Parks	1,415
Transit	1,600
Economic Development	650
Park and Recreation	660
Water/Sewer Improvement	25,769
Airport	<u>7,630</u>
Total Capital Expenditures	<u>\$89,553</u>

1988 - 1993 CAPITAL IMPROVEMENT PROGRAM

The proposed improvements and financial work plan for the six-year period contemplates no increases over existing mill levy support. The total CIP program is projected to cost \$460 million. In addition to bonding, revenues to support this program will be principally derived from sales taxes, special assessments, utilities income, and Federal/State assistance. Property taxes account for approximately ten (10) percent of the total program cost. The chart (below) identifies the resources available for capital projects.

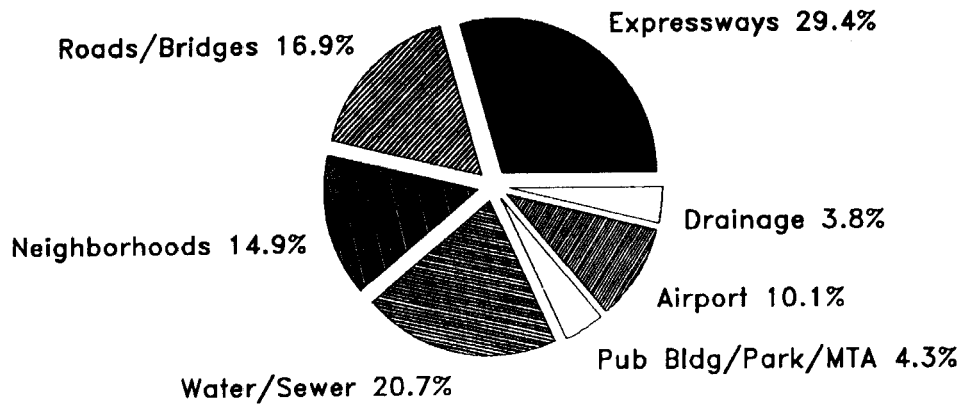


The program assumes that annual contributions of \$2 million from local sales taxes will be allocated for arterial street improvements which promote economic development in the community. Should these monies not be committed, or should the assessment policy be amended, the plan would require adjustments -- either in additional funding or reductions in construction schedules and/or projects.

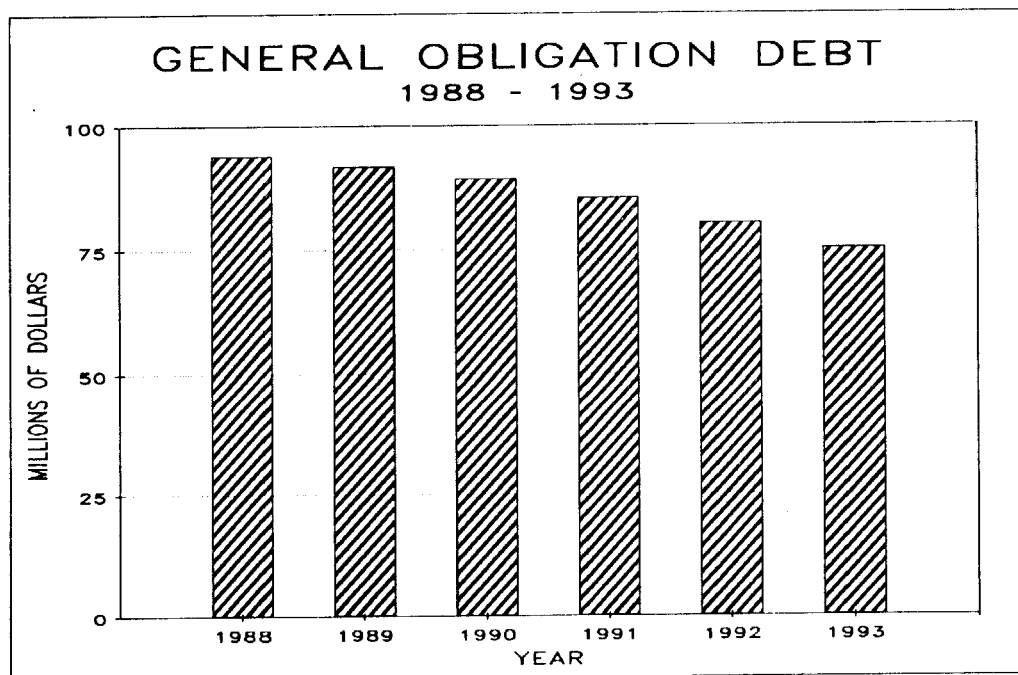
A contingency amount has been provided to stabilize the plan should any short-term variances occur in revenues or construction costs. This reserve amount is \$1.4 million, or approximately three percent of the annual projected revenues.

The chart (on the next page) identifies the distribution of capital projects by expenditure categories supporting expansion and reconstruction of the City's infrastructure.

CAPITAL IMPROVEMENT PROGRAM **1988 - 1993 EXPENDITURES** **\$460,291,000**



The general obligation debt outstanding and debt per capita (excluding special assessment and sewer bonds) is expected to decrease during the program years. This reduction is from a projected \$98.4 million indebtedness (\$332/capita) in 1987 to \$75.3 million (\$239/capita) in 1993. The chart (below) shows the level of bonded indebtedness for 1987 - 1993.



For further information and details on the proposed 1988 - 1993 Capital Improvements Program, refer to the CIP submitted on May 21, 1987.

IMPROVING AND ECONOMIZING OPERATIONS

To provide quality services and maintain stability in the City's taxing structure will require the commitment of all departments and the support of the governing body to reduce costs, increase productivity and find new revenue sources. The proposed budget continues to focus on ways to reduce costs and do more with less. New and innovative management techniques must be developed and skillfully applied if the City is to continue to provide responsive municipal programs/services at a reasonable cost to the public.

Increased efficiency through modification in the organizational structure of City government, purchase of labor-saving equipment and implementation of new, less costly methods to provide services, appears to be the only way in which the City can substantially reduce or stabilize costs to keep City services within the desired budget limitations. Whether or not citizens will support modification of current service levels and implementation of cost-saving measures will depend upon the City's ability to communicate the benefits to the citizenry.

A few of the areas proposed for study and/or implementation include:

- (1) Evaluate specific services to determine most economical approach to service delivery, including contracting or privatization. Among some services to be considered are:
 - Parking control/enforcement
 - Tree removal/trimming
 - Water/sewer plant operation
 - Signalization maintenance
 - Records management
 - Animal shelter/patrol
 - Street cleaning
 - Recreational facilities
 - Buildings/grounds maintenance
 - Fleet Maintenance
- (2) Expand efforts in grantsmanship by actively pursuing various Federal/State assistance programs to improve and revitalize the downtown area, housing, streets, public safety, parks, and cultural programs. Seek new partnerships with other units of government to reduce operational costs to the taxpayers.
- (3) Explore feasibility of transferring public supported operation of various cultural facilities, such as Art Museum, Cowtown, Indian Center, Botanica, Omnisphere, etc., to private trust or nonprofit groups to enhance attractions and relieve tax support.

- (4) Investigate potential of cooperative water meter reading/billing with private utilities. Explore cable meter reading.
- (5) Initiate study to determine feasibility of using public schools as neighborhood centers to provide recreation, education and cultural programs, together with human service needs for all citizens.
- (6) Encourage more rapid conversion of all street lights to lower energy usage, increase illumination and reduce costs.
- (7) Implement a pilot program in cooperation with CPO Councils to allow usage of City equipment to assist in neighborhood cleanup efforts.
- (8) Establish employee exchange program (with other cities) to allow personnel to work/study and gain exposure and experience in new methods of operation and technology transfer.
- (9) Explore feasibility of police "quiet patrol" (bicycles) in various areas of the City to detect/reduce nuisance, vandalism and criminal activities.
- (10) Continue use of "loaned executives" from business and education fields to provide managerial and technical talent as consultants to assist in operational improvements and efficiencies.
- (11) Establish one-stop service concept to improve responsiveness to citizen needs, including a development assistance center.
- (12) Create a risk management program to reduce accident/injuries and overall costs of insurance and claims/liabilities.
- (13) Complete inventory and sell all public-owned property that is no longer needed for public purposes. The goal of this program is to restore property for private use and increase the tax base.
- (14) Investigate programs to expedite the issuance and collection of warrants, including the "Robot" Telephone System, Municipal Court "white sale," and other creative methods.
- (15) Establish performance measurement and service level indicators to allow for problem identification, resource allocation and improvement of service effectiveness and productivity growth.
- (16) Explore feasibility of automated parking citations and parking enforcement to reduce costs and improve detection of stolen vehicles and improperly registered or licensed vehicles.
- (17) Perform space utilization study in City Hall to allow for more efficient use of space, improve efficiency and citizen convenience.
- (18) Investigate a management pay-for-performance plan. Under this plan, employees work with their supervisors to develop standards to measure performance. Managers meeting their goals and improving public services would be compensated based on performance.

- (19) Coordinate with United Way and other community funding agencies in reviewing and monitoring grant applications to ensure proper resource allocation in terms of community needs.
- (20) Evaluate a parking permit system in selected and underutilized metered areas in the downtown for monthly parkers.
- (21) Study feasibility of consolidating maintenance activities of the City, including park, streets, water and sewer, to determine if better utilization of workforce and lower costs could be achieved with a singular operating unit.

Additional Revenue Considerations

Finding sufficient resources to provide, maintain and expand essential services, without increasing the demands on the property taxpayer, is a continuing challenge. With decreasing funds from the state and federal governments, the City must seek new sources of income if it is to have more flexibility in structuring and providing municipal services.

One option that should be expanded is the use of user fees and charges. The user-pay concept places the burden for services directly on the "user," rather than being subsidized by the general public through property taxes.

Currently, the City's golf courses, landfill, inspectional services and municipal court functions are self-supporting. Other programs that could be financed from user fees (in full or in part) include:

- False Alarm Responses
- Nuisance Abatement Services
- Recreation Activities
- Police Services at Special Events
- Planning Services
- Animal Control and Pickup
- Water/Sewer Corrections
- Pools, Tennis Courts, Shelters
- Special Museum Shows
- After-hour Services
- Zoning and Engineering Services
- Library and Data Services
- Health Services
- Special Police-Fire Services
- Special Events/Parade Escorts
- City Hall Chamber Usage
- Special Transit Usage
- Nonresident Services

In addition to making services more equitable, further attention should be given to methods of increasing the public's use of select services/facilities to make them more self-supporting.

Another concept that should be explored is a sharing of costs with residents. Such improvements as sidewalk construction, street and alley

lighting, tree planting, alley maintenance, etc., are programs where cost-sharing opportunities may exist to provide more services to residents without additional tax burdens. Other areas where municipal entrepreneurship can be explored are the sale of such products as woodchips and fireplace wood (from tree removal); compost materials (from leaf collection); fertilizer (from sewage sludge); and other materials and services.

TAX EXEMPTIONS/ABATEMENT IMPACTS

For a number of years, the City's governing body has granted tax abatements to encourage economic growth and development. These abatements have been primarily granted with the issuance of Industrial Revenue Bonds (IRBs). In some cases, the City has required in-lieu-of tax payments to offset the loss of tax revenues from these bonded improvements.

The City has also approved several annexation agreements which restrict property tax collections for certain municipal purposes.

In 1986, the Kansas Constitution was amended to authorize local governments to grant property tax exemptions for certain economic development purposes. The City Council adopted a tax exemption policy on June 23, 1987. This policy establishes a limit on annual tax exemptions to .5 percent of the assessed valuation, or approximately \$181,000.

The impact of the IRB and annexation abatements and exemptions on City tax revenues is listed below.

<u>Tax Abatements 1986-88</u>			
<u>Authority</u>	<u>Actual 1986</u>	<u>Authorized 1987</u>	<u>Projected 1988(*)</u>
Industrial Revenue Bonds	\$618,873	\$577,121	\$594,224
Wichita Industrial District	195,195	173,932	170,453
Koch Industrial District	<u>34,488</u>	<u>45,395</u>	<u>45,763</u>
Total Abatements	<u>\$852,556</u>	<u>\$796,448</u>	<u>\$810,440</u>
Total Exemptions (To Date)	<u>--</u>	<u>6,573</u>	<u>\$181,000</u>
Mill Levy Equivalent	<u>.82</u>	<u>.80</u>	<u>.95</u>

*The amount projected for 1988 will vary depending upon actions by the City Council on future requests for IRB abatements and economic development tax exemptions.

THE BUDGET PROCESS

The preparation of the proposed 1988 budget was the product of a team approach. Participation and involvement by City employees in preparing departmental budgets was encouraged. Again this year, a Budget Review Cabinet was used to work with budget staff to assist the Manager's Office in evaluating departmental requests and framing a budget within the established guidelines. The Cabinet, comprised of management representatives from various departments, reviewed each department submittal and made recommendations as to the final proposed budget.

In addition to gaining a broader perspective of the total City operation, management and supervisory personnel are better able to comprehend the interrelationships, problems and service demands of the various departments. This process was established not only to assist the Manager in the formulation of the budget, but to foster an even better understanding of the City's fiscal operation and cooperative relationships among the departments. It also provides a means to reduce possible duplication of services and equipment to realize increased economies and efficiency in municipal operations.

This year, prior to final budget formulation, a budget presentation was prepared and taken to various community groups seeking comments and suggestions for budget priorities. These presentations were given to over 30 organizations, as well as shown frequently on the City's cable channel. A number of suggestions were received as a result of these presentations, many of which have been addressed in the proposed budget.

Following receipt of the Budget Review Cabinet's recommendations and comments from the public, the Manager and Budget Office staff reviewed all activity budgets and finalized the fiscal program now recommended to the City Council.

Controlling Expenditures

While the budget establishes appropriation and expenditure levels, adequate procedures to monitor expenditures and make modifications in light of changing policies or programs are required. The existence of a particular appropriation in the adopted budget does not automatically mean funds will be expended. Because of the time span between preparing, adopting the annual budget and the end of the budget year, as well as rapidly changing economic factors, each proposed expenditure will be reviewed prior to any disbursement to ensure maximum utilization of available funds. These expenditure review procedures will assure compliance with City requirements and provide some degree of flexibility for modifying programs to meet changing needs.

During this and subsequent years, a regular and systematic analysis of City programs, adequacy of service levels and ways to improve efficiency and cost-effectiveness of operations will be undertaken. As more constraints are placed on municipal operations, the need for an ongoing program of work load analysis and program evaluation becomes even more critical. It is

anticipated that such analysis will help to ensure the efficiency and responsiveness of City operations and identify areas that should be improved.

UNIFIED BUDGET FORMAT

The proposed budget for 1988 is presented in a somewhat different format than prior budgets and involves several changes. These format changes include:

- (1) Allocation of Benefit Costs: To more clearly reflect complete costs for services/activities, all personnel benefit costs (i.e., retirement, health, life insurance, etc.) attributable to providing such services are contained in the respective activity budgets. In the past, these benefit costs were consolidated in a separate account. This budget change may tend to distort the individual activity budgets (compared with prior budgets) by reflecting significant increases in the Personal Services Accounts.
- (2) Consolidation of Funds: In the 1988 budget, various funds have been combined for better cost accounting and improved financial management.
 - ° Activities involving Tort Liability, Metropolitan Transit, Flood Control and Noxious Weeds have been consolidated with the General Fund.
 - ° The Public Building Commission Fund has been included in the City's General Debt and Interest Fund.
 - ° Four employee benefit funds including Retirement, Social Security, Worker's Compensation and Police/Fire Pension have been integrated into a single Employee Benefits Fund.
 - ° Four Trust and Agency funds have been combined into one Self-insurance Internal Service Fund. These funds include Risk Management/Tort Liability, Worker's Compensation, Health Insurance and Life Insurance.
- (3) Cost Allocations to Internal Services: Previous budgets and accounting practices provided no allocation of employee benefit costs to Internal Service funds. The proposed budget charges such funds (i.e., data processing/office automation, stationery stores, vehicle/equipment motor pool, central maintenance and self-insurance) with their proportionate share of employee benefit costs.
- (4) Personal Services Savings: The proposed budget was constructed with acknowledgment given to the cost savings that may result from personnel (staffing) vacancies. Prior budgets included full personnel costs and assumed no vacant positions. Using the average annual employment turnover trends, the personal services costs are budgeted at a 98.5 percent level.

(5) Other Noteworthy Adjustments, primarily in the General Government fund operational accounts reflect the following savings in 1988:

- ° Energy conservation measures implemented in 1986-87 will reduce costs by \$369,045.
- ° Telephone and communication expenses will be reduced by \$100,000. These savings result from long distance fees and equipment modifications requiring lower lease charges.
- ° Reorganization of several departments and divisions have reduced staffing and provided for approximately \$55,000 in the General Fund and resulted in additional savings in other nontax supported funds.
- ° Fleet reductions accomplished in the current budget will result in decreased motor vehicle fleet charges of over \$50,000.

Additional savings have occurred in other areas, including data processing, actuarial requirements for pension funds (due to favorable investment earnings), and lower reimbursed expenses.

Increases have occurred in other operations expenses requiring additional funding for fuel and utilities, personnel compensation and benefits, facilities maintenance/repairs and equipment replacements. In addition to specific allocations for several new programs/services, the 1988 budget contains funds to assume previous grant-supported DUI and Deterrent programs, planning projects and human services.

A LOOK AT 1989

Throughout the budget development process, the staff was cognizant of the need to project cost estimates and revenue forecasts for future years to ensure financial stability and prevent major operating deficits. The 1989 forecast for the various major funds prompted a decision to establish reserves in the 1988 operating funds of \$3.7 million. The importance of maintaining reserves is to properly manage revenue changes during the year and to ensure an adequate carryover fund balance. Proper planning now will assure a more stable finance plan and prevent sharp increases in the City's mill levy in the future.

CONCLUSION

When the budget process began, a number of budget goals and strategies were established to guide the formulation of the 1988 budget. Some of these included:


- ° Maintain quality essential services.
- ° Evaluate revenue sources to support new services/projects.

- Seek ways to increase efficiency and economy in City services/operations.
- Explore alternative delivery of public services.
- Examine organizational structures/staffing.
- Implement strategic agenda.
- Increase operating reserves.

The proposed budget makes significant strides in bolstering the City's financial stability and addressing critical needs and essential services. Without additional resources, however, the City is unable to provide all of the needs, services and desires that would significantly enhance the quality of community life. The budget does present a balanced program of services and makes a sincere effort to hold down operating costs while providing for projects felt important to improve the quality of life in Wichita.

During your review of the proposed budget, it is hoped that the needs of the City will be emphasized, its goals and direction established and programs measured as to adequacy and performance that you, as the elected representatives, feel best serve the citizens of the community.

Respectfully submitted,


Chris Cherches
City Manager

CC:mp

* * * * *

Acknowledgements: Formulating and preparing a budget document of this kind is the result of countless hours of work by many individuals. The Budget Review Cabinet did an outstanding job in evaluating budget requests. Department Heads (and their Staffs) worked diligently and are commended for their efforts. Special thanks and appreciation is extended to Finance and Budget Office Staff for their long hours and hard work and to the Manager's Staff for their many efforts in the process.

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